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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **07.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.21352 to 21354 of 2025
and
W.M.P.(MD) Nos.16481, 16482, 16519, 16521,
16487 & 16488 of 2025

A.A.A. Traders
rep. by its Proprietor Allabaksh. ... Petitioner in all W.Ps

Vs

1. The Assistant Commissioner (ST)(Inspection) (Intelligence Wing),
Virudhunagar
Office of the Joint Commissioner (ST) (IW),
Commercial Taxes Buildings,
Madurai Road,
Virudhunagar – 626 001.

2. The Appellate Deputy Commissioner (GST),
Camp Office at 1st Floor,
Commercial Taxes Buildings,
South High Ground Road,
Palayamkottai,
Tirunelveli – 627002. ... Respondents in all W.Ps

PRAYER IN W.P.(MD)No.21352 of 2025: Writ Petition filed under Article 226

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of the Constitution of India for issuance of Writ of Certiorari to call for records from the file of first respondent in Reference No. ZD3305241992648 in GSTIN/ID 33ATRPA7764P2ZX, dated 23.05.2024 for the F.Y.2019-20 and consequential impugned order passed by the second respondent in Reference No ZD3304250811941 in FORM GST APL – 02, dated 09.04.2025 and the Rejection order, dated 24.06.2025 passed by the first respondent in Ref.No. 33ATRPA7764P2ZX/2019-20 and quash the same as illegal, arbitrary, without jurisdiction and violative of principles of natural justice.

PRAYER IN W.P.(MD) No.21353 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying this court to issue a Writ of Certiorari to call for records from the file of first respondent in Reference No.ZD330524199529W in GSTIN/ID. 33ATRPA7764P2ZX dated 23.05.2024 for the F.Y.2021-22 and consequential impugned order passed by the second respondent in Reference No.ZD3304251617569 in FORM GST APL-02, dated 22.04.2025 and quash the same as illegal arbitrary without jurisdiction and violative of principles of natural justice.

PRAYER IN W.P.(MD) No.21354 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying this court to issue a Writ of Certiorari to call for records from the file of first respondent in Reference No. 2D330524195299Z in GSTIN/ID 33ATRPA7764P2ZX dated 22.05.2024 for the F.Y .2022-23 and consequential impugned order passed by the second respondent in Reference No.ZD330425161652J in FORM GST APL – 02, dated 22.04.2025 and quash the

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same as illegal arbitrary without jurisdiction and violative of principles of natural justice.

For petitioner (in all W.Ps)	: Mr. R.Ananth
For respondents (in all W.Ps)	: Mr.R.Suresh Kumar Additional Government Pleader

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COMMON ORDER

By this common order, these Writ Petitions are disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondents.

2. The petitioner has aggrieved by the respective impugned orders passed by the first respondent under Section 74 of the respective GST enactments. The respective impugned orders have preceded the respective notices in DRC 01, to which the petitioner, however, failed to respond.

3. Under these circumstances, the petitioner filed statutory appeals before the second respondent under Section 107 of the respective GST enactments

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within 90 days. However, the petitioner has filed the same without pre-deposit. Subsequently, the petitioner claims to have deposited 10% of the disputed tax as pre-deposit on 04.09.2024. However, the Appellate Authority has dismissed the appeals on the ground that there was no pre-deposit made by the petitioner. The details of the same as follows:

S.No	W.P.(MD) Number	Impugned order & dated	Period	Consequential impugned order issued on	Appeal filed on
1.	W.P.(MD)No. 21352/2025	GSTIN/ID 33ATRPA7764P2ZX, dated 23.05.2024	2019-20	09.04.2025	22.08.2024
2.	W.P.(MD)No. 21353/2025	GSTIN/ID. 33ATRPA7764P2ZX dated 23.05.2024	2021-22	22.04.2025	22.08.2024
3.	W.P.(MD)No. 21354/2025	GSTIN/ID 33ATRPA7764P2ZX dated 22.05.2024	2022-23	22.04.2025	20.08.2024

4. It is noticed that 10% of the disputed tax was deposited by the petitioner beyond the statutory period of limitation after filing of appeal in time. However, it has been paid within condonable period of limitation.

5. Considering the same, the respective impugned orders of the second respondent/Appellate Deputy Commissioner (GST) are set aside and the cases are

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remitted back to the second respondent to number the appeals and dispose them on merits on their turn.

6. These Writ Petitions are disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

07.08.2025
(1/3)

To
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C.SARAVANAN, J.

apd

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