BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **06.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) Nos.21557, 21559 and 21562 of 2025
and
W.M.P.(MD) Nos.16657 to 16660, 16663 and 16664 of 2025

Ramanathan Vairavan
... Petitioner in all W.Ps.,

/vs./

1.The Deputy Commissioner (GST), Appeal,
Trichy.

2.State Tax Officer,
Pudukottai -1 Assessment Circle,
Pudukottai.
... Respondents in all W.Ps.,

PRAYER in W.P.(MD) No.21557 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records on the file of the 2nd respondent in Reference No.ARN/Case ID AD3308240226101, GSTIN 33AAXFS1849L1ZG/2022-2023 passed orders passed u/s 74(9) of TN/CGST Act, 2017 read with rule 142(5) of TN/CGST Rule 2017 dated 8.1.2025 passed by the 2nd Respondent and consequently order passed in appeal in reference No. ZD3307252467751 dated

23.7.2025 passed by 1st respondent and quash the same as illegal and not in accordance with law and consequently direct the 2nd respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of personal hearing to the petitioner in accordance with law.

PRAYER in W.P.(MD) No.21559 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records on the file of the 2nd respondent in Reference No.ARN/Case ID AD3308240226075, GSTIN 33AAXFS1849L1ZG/2021-2022 passed orders passed u/s 74(9) of TN/CGST Act, 2017 read with rule 142(5) of TN/CGST Rule 2017 dated 8.1.2025 for the period 2021-22 and consequently order passed in appeal in reference No. ZD3307252465367 dated 23.7.2025 and quash the same as illegal and not in accordance with law and consequently direct the 2nd respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of personal hearing to the petitioner in accordance with law.

PRAYER in W.P.(MD) No.21562 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records on the file of the 2nd respondent in Reference No.ARN/Case ID AD3308240226059, GSTIN 33AAXFS1849L1ZG/2019-2020 passed orders passed u/s 74(9) of TN/CGST Act, 2017 read with rule 142(5) of TN/CGST Rule 2017 dated 31.12.2024 passed by the 2nd Respondent and consequently order passed in appeal in reference No. ZD330725246856Z passed by 1st respondent and quash the same as illegal and not in accordance with law and consequently direct the 2nd respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of personal hearing to the petitioner in accordance with law.

For Petitioner
in all W.Ps., : Mr.C.Deepak

For Respondents
in all W.Ps., : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

By this common order, all the three writ petitions are being disposed of.

2.In these writ petitions, the petitioner has challenged the impugned orders, which have preceded with notices in DRC 01 and reply for the respective assessment years as detailed below:-

Sl.No	***Writ Petition***	***Assessment Year***	***Notice in***	***Assessment Order***
1	*W.P.(MD) No.21557 of 2025*	*2022-23*	*DRC 01A, dated 01.04.2024 DRC 01, dated 27.05.2024*	*GSTIN 33AAXFS1849L1ZG/2022-2023*
2	*W.P.(MD) No.21559 of 2025*	*2021-22*	*DRC 01A, dated 01.04.2024 DRC 01, dated 27.05.2024*	*GSTIN 33AAXFS1849L1ZG/2021-2022*
3	*W.P.(MD) No.21562 of 2025*	*2019-20*	*DRC 01A, dated 01.04.2024 DRC 01, dated 27.05.2024*	*GSTIN 33AAXFS1849L1ZG/2019-2020*

3.Against the impugned orders, the petitioner has earlier filed appeals before the appellate authority, namely, the first respondent on 22.07.2025 with delay of 76 days in respect of the first two impugned orders and 83 days in the case of the third order beyond condonable period of limitation.

4.Under these circumstances, the first respondent has rightly rejected these appeals in the light of the decision of the Hon'ble Supreme Court in ***Singh Enterprises Vs. Commissioner of C.Ex., Jamshedpur*** reported in ***2008 (221) E.L.T. 163 (S.C),*** vide separate orders, dated 23.07.2025. It is in this background, the petitioner has challenged the respective impugned orders.

5.It is noticed that the petitioner has already pre-deposited 10% of the disputed tax at the time of filing of the appeal before the first respondent. The impugned orders have preceded a common inspection at the premises of the petitioner between 15.11.2023 and 17.11.2023 by the Intelligence Wing of the second respondent Department, pursuant to which, the respective notices in DRC 01 were issued to the petitioner.

6.Considering the fact that the petitioner has already pre-deposited 10% of the disputed tax and is agitating the same before this Court, the Court is inclined to direct the first respondent to dispose of the appeals filed by the petitioner on merits subject to the petitioner depositing another 15% each of the disputed tax pursuant to the impugned orders of the second respondent passed under Section 74 of the respective GST enactment in cash, within a period of 30 days from the date of receipt of a copy of this order.

7.Subject to the petitioner depositing the aforesaid 15% of the disputed tax amount over and above the 10% of the amount already deposited, the appellate authority/the first respondent shall consider the appeal and dispose of the same on merits without reference to the period of limitation within a period of six months thereafter.

8.Since the petitioner has already pre-deposited 10% of the disputed tax, there shall be an order of interim stay of all recovery proceedings for a period of 30 days, which shall continue subject to the petitioner depositing 15% of the disputed tax within 30 days as stipulated above.

9.These Writ Petitions stand disposed of with the aforesaid directions. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
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06.08.2025

To

1.The Deputy Commissioner (GST), Appeal,
Trichy.

2.State Tax Officer,
Pudukottai -1 Assessment Circle,
Pudukottai.

C.SARAVANAN, J.

mm

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