BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

W.A(MD)No.2427 of 2025
and
C.M.P(MD)Nos.13840 of 2025 & 13843 of 2025

Anilkumar ... Appellant/Petitioner

Vs.

1.The Deputy Commissioner (GST Appeal)
CT Buildings, A.R.Line Road,
Palayamkottai,
Tirunelveli.

2.The State Tax Officer - 4 (Ins.)
Office of the Joint Commissioner (IW)
Tirunelveli. ...Respondents/Respondents

PRAYER: Writ Appeal filed under Clause XV of the Letters Patent Appeal, to set aside the order dated 13.06.2025 passed in W.P(MD)No.15949 of 2025.

For Appellant : M/s.G.S.Menaga
For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

JUDGMENT

(Judgment of the Court was made by ***G.ARUL MURUGAN, J.***)

The writ petition was disposed of by an order dated 13.06.2025, whereby, the petitioner / appellant was relegated to the appellate authority to file an appeal under Section 107 of the Goods and Services Tax Act. The Writ Court, while disposing of the writ petition by taking note of the fact that the writ petition was filed after the period of expiry of time contemplated under Section 107 of the Goods and Service Tax Act, had directed the appellant to make deposit of 20% of the tax demand instead of 10% of the statutory requirements for preferring an appeal.

2. When the writ appeal is taken up for admission, the learned Additional Government Pleader appearing for the respondents would fairly submit that the Act contemplates depositing of 10% of the demand amount. The Writ Court, only by considering the fact that the writ petition was filed belatedly, had imposed the condition of 20% as per the discretion.

3. The learned counsel for the appellant contends that they are prepared to file an appeal under 107 of the Act by making the statutory requirement of 10% of the deposit.

4. Heard both sides and perused the materials available on record.

5. The appellant/petitioner had initially without exhausting the appeal remedy under Section 107 of the Act had preferred the writ petition, but however, the Writ Court had disposed of the writ petition by relegating the petitioner / appellant to file the statutory appeal,further imposing a condition to deposit 20% of the demand.

6. In view of the fact that the petitioner / appellant is now prepared to file an appeal under section 107 of the Act by making the deposit of 10% of the statutory requirement, we feel that the order of the Writ Court imposing the deposit of 20% could be modified and the petitioner / appellant could be allowed to exhaust the statutory appeal remedy by making a deposit of 10% of the Tax demand as per the statutory requirement.

7. With the above observations, the writ appeal is partly allowed to the effect that the petitioner / appellant shall file an appeal under 107 of the GST Act by making a deposit of 10% of the tax demand, within a period of four weeks from the date of receipt of copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

(S.M.S., J.) & (G.A.M., J.)
21.08.2025

NCC : Yes / No
Index : Yes / No
am

To

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S.M.SUBRAMANIAM, J.

AND

G.ARUL MURUGAN, J.

am

W.A(MD)Nos.2427 of 2025

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