BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.23314 of 2025
and
W.M.P.(MD)Nos.18318 and 18321 of 2025

Tvl. Eloiacs Softwa Private Limited,
Represented by its Director Chinu Johnson,
GSTIN 33AAHCE3292N1ZB,
No.14-1D, Kulasekarapuram Main Road,
Village Panchayat Office,
Kandanvilai – 629 809. ... Petitioner

-vs-

1.The State Tax Officer,
Thuckalay-2 Assessment Circle,
C.T. Buildings, Nagercoil.

2.The Appellate Deputy Commissioner (GST),
Madurai and Tirunelveli,
1st Floor, Commercial Taxes Buildings,
South High Ground Round, Palaymcottai,
Tirunelveli - 627 002. ... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the first respondent in GSTIN : 33AAHCE3292N1ZB/2023-24 dated 30.11.2024 for the assessment year 2023-24 passed by the first respondent under Section 73 of TNGST Act 2017 and consequential rejection order of appeal in ARN AD3305250636715 dated 22.05.2025 and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondents to pass order afresh after affording opportunity of personal hearing as contemplated under Section 75(4) of the TNGST Act, 2017.

For Petitioner : Mr.N.Sudalai Muthu

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

In this Writ Petition, the petitioner has challenged the impugned order of the first respondent dated 30.11.2024, as well as the impugned order dated 22.05.2025 of the second respondent.

2. By the first mentioned impugned order, the demand proposed in the show cause notice issued in Form GST DRC-01 dated 20.08.2024 was confirmed. By the latter order, the petitioner's appeal against the aforesaid assessment order, filed before the second respondent in Form GST APL-02, was rejected on the ground that there was a delay of 42 days in filing the appeal.

3. The learned counsel for the petitioner submits that no reply was filed to the show cause notice, and consequently, the petitioner suffered the assessment order dated 30.11.2024 for the Assessment Year 2023 - 2024.

4. On the other hand, the learned Additional Government Pleader for the respondents submits that the writ petition is devoid of merit and is liable to be dismissed, in light of the well-settled principles laid down by the Hon'ble Supreme Court in the following decisions:-

(i) **M/s.Singh Enterprises** vs. **Commissioner of Central Excise, Jamshedpur and Others**, **(2008) 3 SCC 70**;

(ii) **CCE and Customs** vs. **Hongo India (P) Ltd., (2009) 5 SCC 791**; and

(iii) **Assistant Commissioner (CT), LTU, Kakinada and Others** vs. **Glaxo Smith Kline Consumer Health Care Ltd., 2020 SCC OnLine SC 44.**

5. Having considered the rival submissions and following the consistent view adopted by this Court in similar matters, this Court is inclined to quash the impugned orders and remit the matter back to the first respondent, subject to the following conditions:-

(i) The petitioner shall deposit 25% of the disputed tax amount through the electronic cash ledger within a period of 30 days from the date of receipt of a copy of this order.

(ii) The petitioner shall also file a reply to the show cause notice in Form GST DRC - 01 dated 20.08.2024, treating the impugned assessment order dated 30.11.2024 as an addendum to the said notice, within the above said period.

(iii) Upon such compliance, the first respondent shall pass a fresh final order, in accordance with law and after providing an opportunity of personal hearing to the petitioner.

(iv) In the event of non-compliance with the above stipulations, it shall be open to the respondents to proceed against the petitioner as if the Writ Petition had been dismissed on merits.

6. It is also noted that the petitioner has already deposited 10% of the disputed tax amount at the time of filing the appeal before the second respondent. Therefore, for compliance with this order, the petitioner is required to deposit only the remaining 15%.

7. Accordingly, the Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No **26.08.2025**
Index : Yes / No
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C.SARAVANAN, J.

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