BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.12.2025

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.36215 of 2025
& W.M.P.(MD)No.28816 of 2025

M/s.Sun Ark Aluminium Industries Private Limited
Represented by its Managing Director Shri P.Sivakumar
GSTIN 33AALCS3262Q1ZT
No. 238/25, Sanjana Complex
Chairman A. Shanmugam Road
Sivakasi-626 123, Virudhunagar District

... Petitioner

Vs.

1. The Appellate Deputy Commissioner (GST), Madurai and Tirunelveli
Camp Office at 1st Floor, Commercial Taxes Building
South High Ground Road, Palayamkottai
Tirunelveli-628 101

2. The Assistant Commissioner of (ST)
Sivakasi-1 Assessment Circle
Commercial Tax Building
N.G.O.Colony, Satchiapuram
Sivakasi-626 124, Virudhunagar District

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the 1st respondent to take the appeal of the petitioner against the impugned order Reference

No. GSTIN 33AALCS3262Q1ZT/2020-21 dated 14.02.2025 passed by the 2nd respondent on record and pass orders on merits in accordance with law.

For Petitioner : Mr.S.Jai Kumar

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed to direct the 1st respondent to take the appeal of the petitioner, against the impugned order dated 14.02.2025 passed by the 2nd respondent, on record.

2. The learned counsel for the petitioner would submit that in this case, all notices/communications were uploaded by the respondent in the GST common portal. Since the petitioner was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the assessment order dated 14.02.2025 came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Aggrieved over the same, the petitioner filed an appeal, however, the same was not at all considered by the respondents till date.

3. Further, he would submit that the petitioner came to know about the said assessment order only during the month of June, 2025. However, at that time, the limitation for filing the appeal against the said order was expired. He would also submit that the petitioner is willing to pay 20% of the disputed tax amount, i.e., 10% towards statutory pre-deposit for filing the appeal along with additional pre-deposit of 10% to the respondent. Hence, he requests this Court to pass appropriate orders.

4. In reply, the learned Additional Government Pleader appearing for the respondent requests this Court to pass any appropriate orders with regard to the filing of appeal on terms.

5. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

6. In the case on hand, all notices/communications were uploaded by the respondent in the GST common portal. Since the petitioner was not aware of the said notices, they failed to file their reply within the

time. Under these circumstances, the assessment order dated 14.02.2025 came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Aggrieved over the same, the petitioner filed an appeal, however, the same was not at all considered by the respondents till date.

7. Further, it was submitted that the petitioner is willing to pay 20% of the disputed tax amount, i.e., 10% towards statutory pre-deposit for filing the appeal along with additional pre-deposit of 10% to the respondent. In such view of the matter, this Court is inclined to pass the following order:

> i) The petitioner is directed to pay 20% of the disputed tax amount to the respondent as agreed by the petitioner (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional 10% of disputed tax amount).
>
> ii) Upon such payment, the Appellate Authority-1st respondent shall consider the appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

8. With the above directions, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petition is also closed.

18.12.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

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KRISHNAN RAMASAMY.J.,

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