BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 09.12.2025

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.35180 of 2025
and W.M.P.(MD)Nos.27884 and 27885 of 2025

M/s.Creators Engineering & Interiors Pvt. Ltd,
Represented by its Director K.Swaminathan
33AACCC4738J1ZP,
26, Angels Complex, TVS Tolgate,
Trichy. ... Petitioner

Vs

1. The Commercial Tax Officer/State Tax Officer (Ins) II,
O/o. the Joint Commissioner (ST)(Int),
1st Floor, No.107, B2, Thillai Nagar,
North East Extension,
Trichy.

2. Appellate Deputy Commissioner (ST)(GST),
Trichy and Vellore Division,
2nd Main Road, Ponnagar,
Trichy. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records in 1st respondent in DRC 07 Ref.No.ZD330724100795G dated 08.07.2024 followed by order of rejection of application for rectification in Ref.No.ZD331124242954I dated 26.11.2024 for the assessment year

2020-21 and consequential order passed by the 2nd respondent in form GST APL 04 in Order No.ZD330325151283Q dated 20.03.2025 and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the 2nd respondent to pass order afresh after affording opportunity of personal hearing as contemplated under Section 75(4) of the GST Act, 2017.

For Petitioner : Mr.S.Karunakar

For Respondents : Mr.R.Suresh Kumar, Addl. Govt. Pleader

O R D E R

This Writ Petition is filed challenging the order passed by the 1st respondent in DRC 07 Ref.No.ZD330724100795G dated 08.07.2024 followed by order of rejection of application for rectification in Ref.No.ZD331124242954I dated 26.11.2024 for the assessment year 2020-21 and consequential order passed by the 2nd respondent in form GST APL 04 in Order No.ZD330325151283Q dated 20.03.2025 and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the 2nd respondent to pass order afresh after affording opportunity of personal hearing as contemplated under Section 75(4) of the GST Act, 2017.

2. Mr.R.Suresh Kumar, learned Special Government Pleader takes notice for the respondents. By consent, this Writ Petition is taken up for final disposal at the admission stage itself.

3. According to the petitioner, based on the certain defects, the Sale Tax Officer (Inspection)-III, Trichy has issued a show cause notice. The petitioner has also filed his representation to the said show cause notice. However, without considering the said representation, the 1st respondent has confirmed the proposal vide his proceedings in Form DRC 07 Ref.No.ZD330724100795G dated 08.07.2024. As against the said order, the petitioner has also filed an application under Section 161 of the GST Act to rectify the order. The 1st respondent, vide his proceedings in Ref.No.ZD331124242954I dated 26.11.2024 has rejected the application for rectification. Aggrieved by the same, the petitioner has filed separate appeals before the 2nd respondent. The 2nd respondent without even affording an opportunity of personal hearing, had rejected the appeals stating that the appeal was filed with a delay of 44 days. Challenging the same, the petitioner has filed this Writ Petition.

4. The learned counsel appearing for the petitioner would submit that the petitioner undertakes to pay 10% of the disputed tax over and above the statutory deposit made at the time of filing the appeals.

5. The learned Additional Government Pleader appearing for the respondents would submit that in the event of payment of 10% of the disputed tax over and above the statutory deposit made at the time of filing the appeals, the petitioner's appeals would be considered.

6. Considering the facts and circumstances of the case, this Court is of the view that the delay of 44 days appears to be genuine. Therefore, this Court is inclined to condone the delay of 44 days, subject to payment of 10% of the disputed tax over and above the statutory deposit made at the time of filing the appeals. Accordingly, this Court directs the petitioner to pay 10% of the disputed tax over and above the statutory deposit made at the time of filing the appeals, before the 2^{nd} respondent, within a period of three weeks from the date of receipt of a copy of this order. Upon receipt of payment, the 2^{nd} respondent is directed to take the petitioner's appeals on record and dispose of the same in accordance with law.

7. With the above direction, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

09.12.2025

Index : Yes/No
Neutral Citation: Yes/No
vsm

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KRISHNAN RAMASAMY, J.

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