IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.158 of 2026
and
W.M.P.Nos.163 and 166 of 2026

Purna Elevator and Escalator Solutions
Private Limited,
Represented by its Director
Rajaiah Subburam … Petitioner

Vs.

1.The State Tax Officer (ST),
Madhavaram Assessment Circle,
Room No.105,
1st Floor, Integrated Commercial Taxes Building,
Wall Tax Road,
Chennai, Tamil Nadu – 600 003.

2.The Deputy Commissioner (Appeal),
Office of the GST Appeal Chennai – I (GST),
No.01, Greams Road,
Main Building,
Chennai, Tamil Nadu – 600 006. … Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in GSTIN No. 33AAHCP6227A1ZU/2020-2021 on the files of the Respondent No.1, quash the impugned order dated 18.02.2025 with the Reference No.ZD3302251808972 for the Financial Year 2020-2021 and direct the

Respondent No.1 to pass orders afresh after giving an opportunity of hearing to the Petitioner.

For Petitioner : Mr.S.Kabil Dev

For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. The Petitioner is before this Court against the Order dated 18.02.2025 impugned in the Writ Petition after the Petitioner's Appeal against the aforesaid Order came to be dismissed by the 2nd Respondent vide Order dated 22.07.2025.

4. It is noticed that the Appeal filed by the Petitioner was beyond the condonable period of limitation and thus the Appeal was rejected by the 2nd Respondent.

5. It is noticed that the impugned Order was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 for the Tax Period April 2020-March 2021 wherein the Petitioner was also called upon to file a reply by 26.12.2024.

6. The Petitioner was also issued with Reminders on 27.12.2024, 02.01.2025 and 10.01.2025 which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearings fixed on 31.12.2024, 07.01.2025 and on 21.01.2025. Thus, the impugned Order has been passed.

7. Learned counsel for the Petitioner submits that the Petitioner is willing to deposit another 15% of the disputed tax over and above 10% of the disputed tax, which was already deposited by the Petitioner at the time of filing of the appeal before the Appellate Authority.

8. Learned Government Advocate for the Respondents on the other hand would submit that this Writ Petition is liable to be dismissed as the Petitioner has left over the rights in terms of the decisions of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**,

Jamshedpur and others, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

9. That apart, it is submitted that the Petitioner has not substantiated the case with any documents and therefore, on this count also, this Writ Petition is liable to be dismissed.

10. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents and since the Petitioner may have a case on merits, which may warrant a scrutiny by the Appellate Authority, this Court is inclined to dispose this Writ Petition by giving liberty to the Petitioner to deposit 15% of the disputed tax over and above 10% of the disputed tax which was deposited at the time of filing of the appeal, in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

11. In case the Petitioner complies with the same by depositing 15% of the disputed tax and furnishes the proof of the same with the 2nd Respondent/Appellate Authority, the 2nd Respondent/Appellate Authority shall dispose of the appeal on merits after hearing the Petitioner without reference to the aspect of limitation.

12. In case the Petitioner fails to comply with the condition stipulated above, the Authorities under the Act are at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

06.01.2026

Neutral Citation : Yes / No

arb

To:

1.The State Tax Officer (ST),
Madhavaram Assessment Circle,
Room No.105,
1st Floor, Integrated Commercial Taxes Building,
Wall Tax Road,
Chennai, Tamil Nadu – 600 003.

2.The Deputy Commissioner (Appeal),
Office of the GST Appeal Chennai – I (GST),
No.01, Greams Road,
Main Building,
Chennai, Tamil Nadu – 600 006.

C.SARAVANAN, J.

arb

W.P.No.158 of 2026
and
W.M.P.Nos.163 and 166 of 2026

06.01.2026