



W.P.No.1428 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1428 of 2026

M/s.Airvision Technology,
Rep by its Proprietor
Mr.Durai Sundar.

... Petitioner

Vs.

1.The Deputy Commissioner (ST),
GST Appeals, Chennai – 1,
No.1, PAPJM Buildings (Annex),
Third Floor, Greams Road,
Chennai – 600 006.

2.The Commercial Tax Officer (ST),
Chintadripet Assessment Circle,
No.1, PAPJM Buildings (Annex),
1st Floor, Greams Road,
Chennai – 600 006.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the 1st respondent to permit the Petitioner to file an appeal along with a petition for condonation of delay against the order in Form DRC – 07 dated 26.02.2025 (Ref.No.ZD330225275644D) passed by the 2nd Respondent, and dispose of the same on merits in accordance with law.



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For Petitioner : Mr.J.Balasundar
For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

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

3. The Petitioner is before this Court against the impugned order dated 26.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 24.11.2024, to which the Petitioner had also filed a reply.

4. A reading of the impugned order indicates that the impugned order has been passed after considering the reply filed by the Petitioner. The Petitioner ought to have filed an appeal against the impugned order in time stipulated under Section 107 of the respective GST enactments. However, the Petitioner has failed to file such appeal.



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5. Ordinarily, this Writ Petition is liable to be dismissed in the light of the decision 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.

6. Considering the fact that the Petitioner may have a case on merits, liberty is granted to the Petitioner to file an appeal before the Appellate Authority subject to the Petitioner depositing 25% of the disputed tax in cash or 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.

7. In case the Petitioner files such an appeal within such time, the 1st Respondent shall proceed to pass a final order on merits without further reference to the limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.



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8. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

9. In case the Petitioner fails to comply with any of the stipulations, the 2nd Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

10. Needless to state, before passing any such order, the 1st Respondent / Appellate Authority shall give due notice to the Petitioner.

11. This Writ Petition stands disposed of with the above observations. No costs.

23.01.2026

Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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