IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.8183 of 2026
and
W.M.P.No.8862 of 2026

Shri. Sabeer Mohamed
Proprietor of Tvl. Aasiya Trading Company,
Old No. 31, Malaya Perumal Street,
Parrys, Chennai - 600 001.

..Petitioner

Vs

1. The Deputy Commissioner (CT)
   DC GST Appeal, Chennai-1,
   Greams Road, Main Building,
   2nd Floor, Chennai - 600 006.

2. The Deputy State Tax Officer,
   Kothawalchavadi Assessment Circle,
   Integrated Commercial Taxes Office Complex,
   3rd Floor, Room No. 313, No. 32,
   Elephant Gate Bridge Road,
   Vepery, Chennai - 600 003.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records connected with order passed by the First Respondent vide Order in APL 02 Ref No. ZD3304252152310 dated 29.04.2025 and quash the same as being contrary to law and consequentially direct the First Respondent to decide the matter on merits and pass.

For Petitioner	:	Mr.Balachandar R
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 stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 29.04.2025 passed by the first respondent. The petitioner had earlier preferred an appeal on 03.08.2023 as against the order dated 13.02.2023 passed by the second respondent. However, the said appeal came to be rejected on the ground of limitation, without examining the merits of the case. Aggrieved by such rejection, the petitioner has approached this Court by way of the present Writ Petition.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired long before. However, the present Writ Petition has been filed only on 25.02.2026.

5. At this stage, the learned counsel for the Petitioner submits that the petitioner has already deposited 10% of the disputed tax at the time of filing the appeal. It is further submitted that the petitioner is willing to deposit the remaining 90% of the disputed tax, as a condition for agitating his grievances before the Appellate Authority.

6. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"10% have paid while filing of appeal. I will pay 90% of the tax demand."*

7. Recording the above consent given by the petitioner, the case is remitted back to the first Respondent to pass a fresh order on merits subject to the Petitioner depositing 90% 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.

8. In case there has been any recovery or any other amount paid by the Petitioner towards the tax liability confirmed vide impugned order dated 29.04.2025, the same shall be set off against the pre-deposit of 10% as ordered above. This shall however be subject to verification by the Respondents.

9. In case the Petitioner complies with the above stipulations, the first Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, without reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 90% 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.

11. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

12. Needless to state, before passing any such order, the second Respondent shall give due notice to the Petitioner.

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

04.03.2026

Neutral Citation: Yes/No
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To

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C.SARAVANAN, J.

kmm

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