IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.3028 and 3030 of 2026
and
W.M.P.Nos.3421, 3426, 3430 and 3432 of 2026

K.S.Plastochem Inc,
GSTIN 33AAWFK6896Q1ZY,
Represented by its Partner,
Kuppan. ... Petitioner in both W.Ps.

Vs.

1.The Assistant Commissioner (ST),
Koyambedu Assessment Circle,
No.1, PAPJM Annexue Building,
Greams Road,
Chennai – 600 006.

2.The Deputy Commissioner (ST),
GST Appeal – Chennai Central,
Greams Road, Main Building,
2nd Floor, Chennai – 600 006. ... Respondents in both W.Ps.

Prayer in W.P.No.3028 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of impugned order under Section 74 dated 05.08.2025 having Reference No.ZD330825037027H passed by the 1st Respondent for the financial year 2024-25 and Appeal rejection order having Reference No.ZD3301261529792 dated 22.01.2026 passed by the 2nd Respondent and quash the same as illegal, erroneous on facts and violative of principles of

Natural Justice and consequently direct the second respondent to condone the delay in filing the appeal and thereby directing to consider the matter afresh on merits after providing an opportunity of personal hearing.

Prayer in W.P.No.3030 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of impugned order under Section 74 dated 17.05.2025 having Reference No.ZD330525183522G passed by the 1st Respondent for the financial year 2024-25 and Appeal rejection order having Reference No.ZD330126153343S dated 22.01.2026 passed by the 2nd Respondent and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice and consequently direct the second respondent to condone the delay in filing the appeal and thereby directing to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner (in both W.Ps)	:	Ms.Sushmitha for Mr.V.Parthiban
For Respondents (in both W.Ps)	:	Mr.V.Prashanth Kiran Government Advocate

COMMON ORDER

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

2. By this common order, both these Writ Petitions are 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 these Writ Petitions, the Petitioner has challenged the respective impugned Assessment orders dated 05.08.2025 and 17.05.2025 passed by the 1st Respondent for the tax period 2024 – 2025 and the appeal rejection orders both dated 22.01.2026, whereby the appeals of the Petitioner against the aforesaid Assessment orders have been rejected by the office of the 2nd Respondent on the ground of limitation.

4. In W.P.No.3028 of 2026, the appeal has been filed two days beyond the condonable period of limitation and in W.P.No.3030 of 2026, the appeal has been filed 82 days beyond the condonable period of limitation.

5. It is noticed that the Petitioner has already pre-deposited 10% of the disputed tax confirmed vide each of impugned Assessment Orders respectively at the time of filing of respective appeals.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 15% of the disputed tax confirmed vide each of the impugned Assessment orders respectively as a condition for denovo adjudication.

7. Following the consistent view taken by this Court under similar circumstances, the cases are remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner depositing 15% of the disputed tax confirmed vide each of the respective impugned orders over and above 10% of the disputed tax already pre-deposited at the time of filing of the respective appeals 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 made from the Petitioner or any other amount paid by the Petitioner towards the tax liability confirmed vide each of the impugned Assessment orders, the same shall be set off against the pre-deposit of 15% as ordered above. This will be however subject to verification by the Respondents.

9. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall dispose of the appeal 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 15% each 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 2nd Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.

12. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

13. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

30.01.2026

Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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