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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6723 of 2026
and
WMP Nos.7302 & 7304 of 2026

Tvl Techno Sales Corporation Private Limited
(Represented by its Director
Sunaiana Joseph)
715-A, 7th Floor, Spencer Plaza, Suite No.
409,Mount Road, Anna Salai, Chennai 600 002.

..Petitioner(s)

Vs

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

2. The Deputy State Tax Officer
   Annasalai Assessment Circle,
   PAPJM Annex Building, IV Floor,
   #1, Greams Road, Chennai 600 006.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records on the files of the 1st Respondent herein in Order No. - ZD331025055657F dated 08.10.2025 issued along with Memorandum in APG/203/2025 dated 30.09.2025 and quash the same while also directing the 1st respondent herein to admit the appeal filed by the petitioner in FORM GST APL - 01 dated 18.09.2024.

For Petitioner(s): Mr.B Syed Abdul Wakeel

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

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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 is before this Court against the impugned order dated 08.10.2025 passed by the first respondent whereby the petitioner's appeal against the order dated 29.04.2024 for the tax period 2018-2019 has been rejected on the ground that it was filed beyond the condonable period of limitation.

4. It is submitted that the petitioner had filed the said appeal before the first respondent on 18.09.2024. At the time of filing the appeal, the petitioner had also pre-deposited 10% of the disputed tax. The appeal was admitted and the case was listed for hearing on 15.11.2024.

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5. However, thereafter, the first respondent passed the impugned order dated 08.10.2025, whereby the petitioner's appeal was rejected on the ground of limitation.

6. It is noticed that there was only a marginal delay of 20 days beyond the condonable period of limitation prescribed under Section 107 of the respective GST Enactments.

7. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit another 15% of the disputed tax over and above the 10% already pre-deposited at the time of filing the appeal before the 1st Respondent as a condition for *denovo* adjudication.

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

> *"The petitioner oblige to pay additional 15% of the disputed taxes in addition to the 10% paid as per-deposit at the time of filing an appeal."*

9. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 1st respondent to pass a fresh order on merits , subject to the Petitioner depositing an additional 15% of the

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disputed tax in cash, over and above the 10% already pre-deposited at the time of filing the appeal before the 1st Respondent on 18.09.2024. The said amount shall be deposited within a period of 30 days from the date of receipt of copy of this order.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 16.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 08.10.2025 as an addendum to the Show Cause Notice dated 16.12.2023.

11. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing another 15% 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.

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13. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

14. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

27-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

AV

To

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C.SARAVANAN, J.

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