IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8471 of 2026
and WMP.Nos.9169 & 9171 of 2026

M/s. Southern Wire Tech Products
Represented by its Partner R Latha
No.13/5C, Ponneri High Road,
Elanthencherry village, Manali New Town,
Chennai-600 103, presently at No.47, First Floor,
P.V. Cherian Cresent Road,
Egmore, Chennai-600008

..Petitioner(s)

Vs

1. The Appellate Authority / The Deputy Commissioner(ST)
GST Appeal, Chennai-600 002.
Commercial Taxes Buildings,
Greams Road, Chennai-600 006.
2. The Deputy Commissioner (ST) FAC
Inspection II Commercial Taxes Buildings,
Greams Road, Chennai -600006.
3. The Assistant Commissioner(ST) Adjudication
Cell Intelligent II,
PAPJM Commercial Taxes buildings,
Greams Road, Chennai 600 006.
4. The State Tax Officer,
Roving Squad V, Intelligent II
PAPJM., Commercial Building Complex,
Greams Road, Chennai - 600 006.

..Respondent(s)

Prayer: This Writ Petition is filed under Section 226 of Constitution of India seeking Writ of Certiorari to call for the records pertaining to the impugned order passed by the 1 Respondent against the petitioners firm in GSTIN 33AAYFS7661RIZX in Appeal No SAP/16/2022 dated 14.12.2023 and Quash the same.

For Petitioner(s): Mr.K M Malarmannan
For Respondent(s): Mr.S.P.Selvi, Government Advocate

ORDER

Mr.S.P.Selvi, 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 passed by the 1st Respondent/Appellate Authority, whereby order passed by the third respondent in form GST DRC-07 dated 20.11.2021 has been reversed.

4. By the impugned order, the petitioner has been mulcted with penalty of Rs.2,46,600/- instead of Rs.10,000/- in absence of proper reply. In absence of the petitioner's participation in the appeal before the first Respondent by second Respondent against the aforesaid order dated 20.11.20221, the penalty that has been imposed against the petitioner for the aforesaid sum of Rs.2,46,600/- is under Section 129 of the respective GST enactments Act, the petitioner is before this Court long after the expiry of the limitation for filing an appeal before the GST Act. Though GST Act has been notified, it is yet to be constituted as functional.

5. Hence, the case is remitted back to the 3rd Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% of the penalty confirmed by the impugned order of the 1st Respondent 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.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 together with requisite documents to substantiate the case by treating the assessment Order dated 14.12.2023 as an addendum to the Show Cause Notice in DRC-01.

7. In case the Petitioner complies with the above stipulations, the 3rd Respondent shall proceed to pass a fresh order on merits after hearing the petitioner 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 if any, shall also stand automatically vacated.

8. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% the penalty confirmed by the impugned order of the 1st Respondent 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 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 Respondent shall give due notice to the Petitioner.

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

05-03-2026

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

JAI

To

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C.SARAVANAN, J.

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