IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 31538 of 2025
and
WMP Nos.35323 & 35325 of 2025

Mahveer Metal
Rep By Its Prop. Dularyadav Lalkeshwar Kumar,
No.140, And 141, Na.Arul Murugan Nagar,
Vichoor, Village, Manalai New Town, Chennai
Tiruvallur, Tamilnadu -600 103

Presently Situated at,
Door No.26 Survey No.258/3 Sadayankkuppam
Village Road, Manali, Chennai, Tamilnadu-103

..Petitioner(s)

Vs

1. The Deputy Commissioner(ST)
GST Appeal Chennai-1, Main Building, 2nd Floor, Room No.210, No.1, Greams Road, Chennai-600 006

2. The Commercial Tax Officer
The Commercial Tax Officer, Cholavaram Assessment Circle Station Room No.108, 1st Floor, Integrated C.T. Buildings, Chennai-3.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, to call for the records relating to Memorandum bearing No.ARN/AD3302250939107/2018-2019/ A2 dated 14.03.2025 passed by the 1st Respondent and Order in Reference No.ZD330424201279O dated 25.04.2024 passed by the 2nd Respondent and quash the same and to direct the 1st Respondent to accept the statutory appeal dated 28.02.2025 filed under Tamil Nadu GST Act, 2017 against demand order of the 2nd Respondent in Reference No. ZD330424201279O dated 25.04.2024 without reference to limitation.

For Petitioner(s): Mr. V. Hariharan

For Respondent(s): Mr. V. Prashanth Kiran, Govt. 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. In this Writ Petition, the Petitioner has challenged the impugned order dated 14.03.2025 passed by the 1st Respondent, whereby the Petitioner's appeal against the Assessment Order dated 25.04.2024, filed on 28.02.2025, came to be rejected on the ground of limitation.

4. The learned counsel for the Petitioner submitted that pursuant to the impugned proceedings dated 25.04.2025 passed by the 2nd Respondent, the entire disputed tax amount has been confirmed in the said order has already been recovered from the Petitioner.

5. However, the learned counsel for the Respondents has unable to confirm the above said submission.

6. 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 been expired. The present Writ Petition has been filed only on 18.08.2025.

7. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to deposit 50% of the disputed tax amount as a condition for *denovo* adjudication.

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

> *" The Petitioner will deposit 50% of the disputed tax amount."*

9. It is further noticed that the Petitioner had already pre-deposited 10% of the disputed tax at the time of filing of an appeal on 28.02.2025.

10. Considering the facts and circumstances of the case, and taking note of the submission of the learned counsel for the Petitioner that the

Petitioner may have a fit case on merits, and filed the appeal in time, this Court is inclined to remit the case back to the 1st Respondent to pass a fresh order on merits, subject to the Petitioner deposits 40% of the disputed tax, over and above 10% of disputed tax pre-deposited at the time of instituting the appeal on 28.02.2025. The Petitioner may furnish suitable proof/certificate from the jurisdictional Assessing Officer to that effect.

11. In the event of the said deposit of 40% over and above of the 10% of the disputed tax deposited at the time of filing of the appeal, which has already been recovered from the Petitioner, and the 1st Respondent shall dispose of the appeal on merits, without further reference to the appeal within the limitation.

12. In case, the Petitioner is unable to obtain such certificate, the Petitioner shall deposit the said 40% of the disputed tax, within 30 days from the date of receipt of a copy of this order, upon which the 1st Respondent shall pass appropriate orders on merits.

13. 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/lifted, provided that the Petitioner is not in arrears of any other amount for any other tax period, barring the amount demanded under the

impugned Order dated 14.03.2025.

14. 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.

15. Needless to state, before passing any such order, the Respondents shall issue due notice to the Petitioner.

16. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

11-03-2026

Neutral Citation: Yes/No
klt

To

1. The Deputy Commissioner (ST)
   GST Appeal Chennai-1, Main Building, 2nd Floor,
   Room No.210, No.1, Greams Road, Chennai-600 006.

2. The Commercial Tax Officer
   The Commercial Tax Officer, Cholavaram Assessment Circle Station
   Room No.108, 1st Floor, Integrated C.T. Buildings, Chennai 600 003.

C.SARAVANAN, J.

klt

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