IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50188 of 2025
and
W.M.P.No.56147 of 2025

M/s.Devadoss Enterprises
Rep by its Proprietor
Mr.Devadoss D
No.170, Bharathiyar Street, Perumalpattu,
Thiruvallur,
Tamil Nadu – 602 024. ... Petitioner

Vs.

1.The Deputy Commissioner (ST)-(Appeals),
Office of the Deputy Commissioner – GST,
Chennai – I,
Greams Road, Chennai – 600 006.

2.The Assistant Commissioner (ST) (FAC),
Avadi Assessment Circle,
Chennai – 600 003. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the 1st Respondent to permit the Petitioner to file a statutory appeal under Section 107 of the CGST Act, 2017, against the Assessment Order dated 22.04.2024 in Form GST DRC – 07, by condoning the delay of 478 days, and to receive and dispose of the appeal on merits, after affording a fair opportunity of hearing.

For Petitioner : Mr.K.P.P.Raja Raja Chozhan

For Respondents : Mr.V.Prashanth Kiran
Government 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 sought for the following relief:-

> *"to direct the 1st Respondent to permit the Petitioner to file a statutory appeal under Section 107 of the CGST Act, 2017, against the Assessment Order dated 22.04.2024 in Form GST DRC – 07, by condoning the delay of 478 days, and to receive and dispose of the appeal on merits, after affording a fair opportunity of hearing."*

4. The Petitioner was issued with an assessment order dated 22.04.2024 in Form GST DRC – 07 which preceded a Show Cause Notice in GST DRC – 01 dated 18.12.2023 to which, the Petitioner failed to reply and thus suffered the assessment order.

5. It is noticed that the time prescribed for filing an appeal under Section 107 of the respective GST enactments has expired. The Petitioner has not filed an appeal till date.

6. The learned counsel for the Petitioner submits that entire disputed tax confirmed by the order dated 22.04.2024 has been recovered from the Petitioner's Electronic Cash Register on 10.09.2025. The argument of the learned counsel for the Petitioner is that the appeal was not filed by the Petitioner's tax consultant and the Petitioner was unaware of the same.

7. The learned Government Advocate for the Respondents is however unable to confirm the same.

8. Following the consistent view taken by this Court under similar circumstances, the order dated 22.04.2024 is quashed and the case is remitted back to the Original Authority namely the 2nd Respondent to pass a fresh order on merits subject to the Petitioner depositing the entire tax amount confirmed vide order dated 22.04.2024 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.

9. Needless to state, any amount already paid / recovered from the Petitioner's Electronic Cash Register during the period between 01.08.2025 – 31.10.2025, the same shall be set off for the purpose of deposit of entire disputed tax as ordered above.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 18.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 22.04.2024 as an addendum to the Show Cause Notice dated 18.12.2023.

11. In case the Petitioner complies with the above stipulations, the 2nd 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 vacated.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing entire disputed tax as ordered above and the Petitioner is not being in arrears of any other amount barring the amount demanded under the impugned Order.

13. 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 this Writ Petition was dismissed *in limine* today.

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

15. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petition is closed.

05.01.2026

Neutral Citation: Yes / No
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To:

1.The Deputy Commissioner (ST)-(Appeals),
Office of the Deputy Commissioner – GST,
Chennai – I,
Greams Road, Chennai – 600 006.

2.The Assistant Commissioner (ST) (FAC),
Avadi Assessment Circle,
Chennai – 600 003.

C.SARAVANAN, J.

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