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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50616 of 2025
and
W.M.P.Nos.56675 and 56676 of 2025

Tvl.Sri Ganesh Constructions,
Rep by its Proprietor
S.Thanigaimalai ... Petitioner

Vs.

1.The State Tax Officer,
Group II, Intelligence II,
Office of the Joint Commissioner (ST),
Intelligence II,
No.1 PAPJM Buildings, Greams Road Thousand Lights,
Chennai – 600 006.

2.The Deputy Commissioner (ST),
GST Appeals, Chennai II
No.1, PAPJM Buildings (Annex),
Third Floor, Greams Road,
Chennai – 600 006. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the Order in GST APL – 02 dated 25.08.2025 bearing Reference No.ZD330825292657T issued by the 2nd Respondent, to quash the same and direct the 2nd Respondent, to restore the appeal filed by the Petitioner and pass orders on the appeal on merits.

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For Petitioner : Mr.Adithya Reddy

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. The Petitioner is before this Court against the impugned order dated 25.08.2025, whereby the Petitioner's appeal dated 15.05.2025 against the order dated 28.08.2024 passed by the 1st Respondent was rejected on the ground of limitation. The appeal that was filed on 15.05.2025 was beyond the condonable period of limitation by 138 days. Thus, rejection of the appeal by the 2nd Respondent cannot be found fault with.

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

5. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

6. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 2nd Respondent to pass a fresh order in appeal on merits in lieu of impugned order dated 25.08.2025 subject to the Petitioner depositing 40% of the disputed tax over and above 10% of disputed tax pre-deposited at the time of filing of an appeal, 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.

7. In case there has been any recovery or any other amount paid by the Petitioner towards the tax liability confirmed vide impugned order dated 25.08.2025, the same shall be set off against the pre-deposit of 40% as ordered above. This shall however be subject to verification by the Respondents.

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8. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final order 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. All the issues are left open to be canvassed by the Petitioner.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 40% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount demanded for any other tax period barring the amount demanded under the impugned Order.

10. In case the Petitioner fails to comply with any of the stipulations, the concerned 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.

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

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

No costs. Connected Writ Miscellaneous Petitions are closed.

07.01.2026

Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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