IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13809 of 2026 &

WMP.Nos.15068 & 15070 of 2026

R.G. Metal Industries,
Rep by its Proprietor Mr. Radhakrishnan Ganesh,
having its registered office at,
No E-5 Sidco Industrial Estate,
Dharmapuri Tamil nadu 636 705

..Petitioner(s)

Vs

The Deputy commissioner (CT)
Intelligence Division Hosur,
No 3/47 Sapthagiri complex, Thorapalli,
Agraharam Village, Gandhi Nagar,
Hosur, Krishnagiri 635 109

..Respondent(s)

Prayer : Writ Petition filed under Article 226 of Constitution of India to call for the records pertaining to the impugned order issued in Form GST APL - 02 in Reference No ZD330425207016W dated 28.04.2025 for the Financial year 2017-18 issued by the Respondent and quash the same.

For Petitioner(s): Ms.A.Sajidha Meera Rumana

For Respondent(s): Mr.K.Vasanthamala, Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. In this Writ petition, the petitioner has challenged the impugned Assessment order dated 22.08.2024 and whereby the petitioner's appeal against the said order, filed on 21.12.2024, was rejected by the Appellate Authority on 28.04.2025 on the ground of limitation.

4. The assessment order dated 22.08.2024 was preceded by a Show Cause Notice in GST DRC-01 dated 29.05.2024, wherein, the petitioner was called upon to file a reply and to appear for a personal hearing fixed. However, the Petitioner had not take advantage of the same and has thus, suffered the impugned Order dated 28.04.2025.

5. The reasons recorded in the impugned Order dated 28.04.2025 reads as under :-

"Other reason – Incomplete application, No reason for delay filing of appeal attached with APL-01. Hence rejected."

It appears that the Order dated 22.08.2024 itself is an exparte Order passed in the absence of the reply to the show cause notice dated 29.06.2024 under section 74 of TNSGT Act for the tax period 2017-18.

6. The learned counsel for the petitioner would submit that the petitioner will be satisfied if the matter is remitted back to the original authority, namely, State Tax Officer to pass a fresh order on the Assessment Order dated 22.08.2024. He would further submit that the petitioner has already remitted over and above the disputed tax amount at the time of filing of the appeal.

7. Having considered the submission of the learned counsel for the petitioner and the learned Government Advocate for the respondent and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the original authority namely, State Tax Officer to pass a fresh order on merits, subject to the Petitioner depositing an additional 15% of the disputed tax, over and above already pre-deposited at the time of filing the appeal before the office of the Respondent in cash or from the petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of copy of this order.

8. Within such time, the Petitioner shall also file an additional detailed reply to the Show Cause Notice in GST DRC-01 dated 29.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 28.04.2025 as an addendum to the Show Cause Notice dated 29.05.2024.

9. Amount which has already recovered from the petitioner or paid by the petitioner towards the tax liability confirmed vide impugned order dated 28.04.2025 shall be adjusted towards the pre-deposit of disputed tax.

10. In case the Petitioner complies with the above stipulations, the State Tax Officer 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.

11. 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.

12. Needless to state, before passing any such order, the the State Tax Officer shall give due notice to the Petitioner.

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

15-04-2026

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

vrc

To

1. The Deputy commissioner (CT)
Intelligence Division Hosur,
No 3/47 Sapthagiri complex, Thorapalli,
Agraharam Village, Gandhi Nagar,
Hosur, Krishnagiri 635 109

2. The State Tax Officer,
O/o.Joint Commissioner [ST] [Int.],
No 3/47 Sapthagiri complex,
Hosur, Krishnagiri 635 109

C.SARAVANAN, J.

vrc

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