



*W.P.(MD) Nos.11803 to 11805 of 2025*

**WEB COPY** BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

**DATED: 02.06.2025**

**CORAM:**

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P.(MD) Nos.11803 to 11805 of 2025**

**and**

**W.M.P.(MD)Nos.8707, 8708, 8712, 8713, 8714, 8715,  
8765, 8768 & 8769 of 2025**

In W.P.(MD) No.11803 of 2025:

M/s.Thirumalai Balaji Constructions  
rep.by Chandrasekar Arun,  
No.33-34, Kumbeswarar Koil,  
Thirumanjana Veedhi, Kumbakonam,  
Thanjavur – 612 001.

... Petitioner

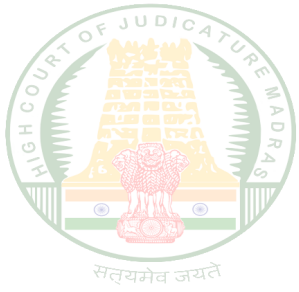
**Vs**

1. The Deputy Commissioner (ST),  
Thanjavur,  
Commercial Tax Building First Floor,  
No 20-3, Sachidananda Moopnar Road,  
Thanjavur.

2. The State Tax Officer,  
Kumbakonam (Rural) Assessment Circle,  
Kumbakonam.

... Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for  
issuance of Writ of Certiorari to call for the records of the impugned order passed



*W.P.(MD) Nos.11803 to 11805 of 2025*

WEB COPY

by the second respondent under Section 74(1) of the TNGST Act, 2017 *vide* Ref. No. ZB330322223244/2017-18 dated 30.09.2024 directing petitioner to pay the tax of Rs.73,81,572/- along with interest and penalty and quash the same as arbitrary, against the principles of natural justice and total inconformity with the provisions of the GST ACT.

In W.P.(MD) No.11804 of 2025:

M/s.Thirumalai Balaji Constructions  
rep.by Chandrasekar Arun,  
No.33-34, Kumbeswarar Koil,  
Thirumanjana Veedhi, Kumbakonam,  
Thanjavur – 612 001.

... Petitioner

Vs

1. The Deputy Commissioner (ST),  
Thanjavur,  
Commercial Tax Building First Floor,  
No 20-3, Sachidananda Moopnar Road,  
Thanjavur.

2. The State Tax Officer,  
Kumbakonam (Rural) Assessment Circle,  
Kumbakonam.

... Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records of the impugned order passed by the second respondent under Section 74(1) of the TNGST Act, 2017 *vide* Ref. No. ZB3304222228522/2019-20 dated 30.09.2024 directing the petitioner to pay the tax of Rs.16,24,628/- along with interest and penalty and quash the same as



W.P.(MD) Nos.11803 to 11805 of 2025

WEB COPY

arbitrary, against the principles of natural justice and total inconformity with the provisions of the GST ACT.

In W.P.(MD) No.11805 of 2025:

M/s.Thirumalai Balaji Constructions  
rep.by Chandrasekar Arun,  
No.33-34, Kumbeswarar Koil,  
Thirumanjana Veedhi, Kumbakonam,  
Thanjavur – 612 001.

... Petitioner

Vs

1. The Deputy Commissioner (ST),  
Thanjavur,  
Commercial Tax Building First Floor,  
No 20-3, Sachidananda Moopnar Road,  
Thanjavur.

2. The State Tax Officer,  
Kumbakonam (Rural) Assessment Circle,  
Kumbakonam.

... Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records of the impugned order passed by the second respondent under Section 74(1) of the TNGST Act, 2017 *vide* Ref. No. ZB3304222228647/2020-21 dated 30.09.2024 directing the petitioner to pay the tax of Rs.21,880/- along with interest and penalty and quash the same as arbitrary, against the principles of natural justice and total inconformity with the provisions of the GST ACT.



W.P.(MD) Nos.11803 to 11805 of 2025

WEB COPY

For petitioner : Mr.K.Vasanthanayagan  
(in all W.Ps)

For respondents : Mr.Suresh Kumar  
(in all W.Ps) Additional Government Pleader

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### **COMMON ORDER**

By this common order, these three Writ Petitions are taken up for disposal. These Writ Petitions are filed against the impugned orders dated 30.09.2024 passed by the second respondent in Form GST ASMT 14 for the assessment years 2017-18, 2019-20 and 2020-21.

2. The petitioner has not filed appeals before the ADC (GST) Appeals, Trichy, within 90 days as required in intimation to the petitioner *vide* impugned orders dated 30.09.2024.

3. Long after the expiry of the limitation, the present Writ Petitions have been filed and listed for admission. Although the Hon'ble Supreme Court has held that there is no scope of entertaining the Writ Petition after the expiry of the



*W.P.(MD) Nos.11803 to 11805 of 2025*

WEB COPY

limitation, this Court has taken consistent stand to allow the petitioner under the similar circumstances to file an appeal, subject to pre-deposit of 25% of the disputed tax. This stand has not been deviated and has been followed regularly.

4. Therefore, these Writ Petitions are disposed of at the time of admission by permitting the petitioner to file statutory appeal within 30 days from the date of receipt of a copy of this order, subject to the petitioner depositing 25% of the disputed tax through cash in the Electronic Cash Register or by furnishing Demand Draft for the same effect.

5. Since the registration has already been cancelled, the petitioner is permitted to file physical copy of the appeals before the Appellate Commissioner, who shall dispose of the same without reference to limitation. Since the dispute is pertaining to the assessment years 2017-18, 2019-20 and 2020-21, the Appellate Commissioner shall endeavour to pass an order on merits as expeditiously as possible preferably within a period of three months from the date of numbering of the respective appeals. Needless to state, the petitioner shall be heard before disposing of the respective appeals.



*W.P.(MD) Nos.11803 to 11805 of 2025*

WEB COPY

6. These Writ Petitions are disposed of, with above observations. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No  
Internet : Yes / No  
apd

**02.06.2025**

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No 20-3, Sachidananda Mooppanar Road,  
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*W.P.(MD) Nos.11803 to 11805 of 2025*

**C.SARAVANAN, J.**

apd

**W.P.(MD) Nos.11803 to 11805 of 2025**

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