



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23433 of 2026
and WMP.Nos.25397 & 25399 of 2026**

Leap Agri Logistics (Khagaria) Private Limited
Represented by its authorized signatory,
G Srikanth, 484, Kamaraj Road, Uppilipalayam,
Coimbatore, Tamil Nadu - 641 015.

..Petitioner

Vs

1. The Deputy State Tax Officer
Singanallur North Assessment Circle,
commercial taxes Buildings,
Dr .Balasundaram Road,
Coimbatore 641 018.
2. The Deputy Commissioner (CT)
GST Appeal, Commercial Taxes Buildings,
Dr.Balasundaram Road,
Coimbatore - 641 018.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for records from the file of the First Respondent in impugned Order passed in GSTIN No. 33AAHCK4350K1ZI /2021-22 dated 14.11.2025 and impugned Reference No. ZD3311252711301 in GSTIN/ID: 33AAHCK4350K1ZI dated 15.11.2025 passed for the F.Y.2021-22 by the First Respondent and the consequential impugned order passed by the Second Respondent in Reference No.ZD330526022531T in GSTIN/Temp ID /UIN No. 33AAHCK4350K1ZI dated 05.05.2026 and quash the same as illegal and violative of principles of natural justice.



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For Petitioner:

Mr. V.Mukilan
for Mr.K. Sankaranarayanan

For Respondents:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

Orders in original dated 14.11.2025 & 15.11.2025 and an appellate order dated 05.05.2026 are assailed on the ground of alleged breach of principles of natural justice.

2. Mr. R. Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of both the respondents.

3. Learned counsel for the petitioner submits that the appeal was lodged beyond the condonable period by making 10% pre-deposit. Subject to giving credit thereto, he submits that an additional 15% of the tax demand will be remitted by the petitioner as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 15% of the disputed tax demand, as agreed to, after giving credit to the 10% pre-deposit earlier made by the petitioner, within thirty days from the date of receipt of a copy of this order, the order in original is set aside and the matter is remanded to the first



respondent for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 15% of the disputed tax demand.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

01-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

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SENTHILKUMAR RAMAMOORTHY, J.

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