



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-07-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.24899 & 24900 of 2026

and WMP.Nos.27160, 27161 & 27163 of 2026

In both WPs.

M/s.Gowtham Mobiles
(Represented by its Proprietor Mr. Vattrivel)
22/7, Vidhyasagar Road, Mini Market,
Kalpana Road, Udumalpet, Tiruppur,
Tamil Nadu - 642 126.

..Petitioner

Vs

1. The Assistant Commissioner (FAC)
Udumalpet (South) assessment circle.
2. The Deputy Commissioner (CT)
GST Appeal, Palladam 2, Tiruppur.

..Respondents

Prayer in W.P.No.24899 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the files of the first Respondent herein in Form GST DRC 07 vide Reference No. ZD331125141434U along with its detailed order vide GSTIN 33AXJPV7217L1ZX both dated 10.11.2025 for the tax period Apr 2021 - Mar 2022, quash the same.

Prayer in W.P.No.24900 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus



calling for the records on the files of the 2nd Respondent herein in Form GST APL 02 dated 10.03.2026, quash the same and while directing the 2nd Respondent to re-dispose the appeal filed by the Petitioner in Form GST APL 01 on 26.02.2026, arising out of the order of the 1st Respondent in his Form GST DRC 07 vide Reference No. ZD331125141434U dated 10.11.2025.

In both WPs.

For Petitioner: Mr. K.A.Parthasarathy

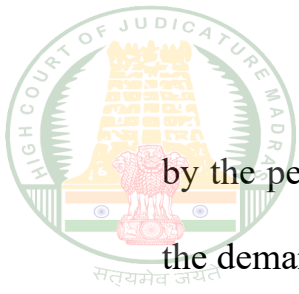
For Respondents: Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

COMMON ORDER

An order in original dated 10.11.2025 and the appellate order dated 10.03.2026 are assailed in these writ petitions.

2. An *ex parte* order dated 10.11.2025 was challenged in appeal. Learned counsel for the petitioner submits that said appeal was rejected in spite of being filed within the condonable period. Adverting to the affidavit, he points out that the entire tax demand under the impugned order in original was discharged on 17.02.2023, i.e. even before the show cause notice was issued. Therefore, he submits that interest and penalty are liable to be reconsidered.

3. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondents. She submits that the payment made



by the petitioner in 2023 should be verified to ascertain whether it was towards the demand under the impugned order in original.

WEB COPY

4. Subject to verifying and confirming that the entire tax demand under the order in original was paid by the petitioner in 2023, the impugned order in original is set aside and the matter is remanded to the original authority for re-consideration. After providing a reasonable opportunity to the petitioner, including a personal hearing, a fresh order shall be issued within three months from the date of verifying and confirming the above mentioned recovery.

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

10-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1.The Assistant Commissioner (FAC)
Udumalpet (south) assessment circle.

2.The Deputy Commissioner (CT)
GST Appeal, Palladam 2, Tiruppur.



WEB COPY

W.P.Nos.24899 & 24900 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

W.P.Nos.24899 & 24900 of 2026
and WMP.Nos.27160, 27161 & 27163 of 2026

10-07-2026