



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-07-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 26343, 26345, 26348, 26351 & 26355 of 2026
and WMP.Nos.28787, 28788, 28791, 28793, 28796,
28798, 28804, 28805, 28809 & 28810 of 2026**

In all WPs.

M/s. Rapid Frost Logistics
(A Proprietorship Business rep. by M.Karthick-
Proprietor)
No.248, Varadhanallur,
Nerunjipettai, Erode,
Tamil Nadu - 638311.
(GSTIN : 33HASP7719F1Z9)

..Petitioner

Vs

Deputy Commissioner (CT)
Office of the Deputy Commissioner of Appeals
(Erode)
S.F.No.400/17 B, 3rd Floor,
Integrated New Commercial Tax Building,
46 Pudur B Village, Erode,
Tamil nadu-638 002.

..Respondent

Prayer in W.P.No.26343 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 pertaining to the Appeal rejection order vide Form APL-02 bearing reference ARN AD330626039626W and reference No.ZD3306261803568 dated 17.06.2026 issued by the respondent, quash the same and also consequently direct the respondent to admit the appeal filed by



the petitioner under Section 107 of the CGST / TNGST Act 2017 on merits in accordance with law.

WEB COPY

Prayer in W.P.No.26345 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 pertaining to the Appeal rejection order vide Form APL-02 bearing reference ARN AD330626039625Y and reference No.ZD3306261803873 dated 17.06.2026 issued by the respondent, quash the same and also consequently direct the respondent to admit the appeal filed by the petitioner under Section 107 of the CGST / TNGST Act 2017 on merits in accordance with law.

Prayer in W.P.No.26348 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 pertaining to the Appeal rejection order vide Form APL-02 bearing reference ARN AD3306260396133 and reference No.ZD330626180515A dated 17.06.2026 issued by the respondent, quash the same and also consequently direct the respondent to admit the appeal filed by the petitioner under Section 107 of the CGST / TNGST Act 2017 on merits in accordance with law.

Prayer in W.P.No.26351 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 pertaining to the Appeal rejection order vide Form APL-02 bearing reference ARN AD330626039615Z and reference No.ZD330626180303J dated 17.06.2026 issued by the respondent, quash the same and also consequently direct the respondent to admit the appeal filed by the petitioner under Section 107 of the CGST / TNGST Act 2017 on merits in accordance with law.



Prayer in W.P.No.26355 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 pertaining to the Appeal rejection order vide Form APL-02 bearing reference ARN AD3306260396141 and reference No.ZD330626180471E dated 17.06.2026 issued by the respondent, quash the same and also consequently direct the respondent to admit the appeal filed by the petitioner under Section 107 of the CGST / TNGST Act 2017 on merits in accordance with law.

For Petitioner: Ms. Samriddhi S

For Respondent: Ms. G. Dhana Madhri
Government Counsel (Tax)

COMMON ORDER

Learned counsel for the petitioner submits that she has been instructed to withdraw these writ petitions with liberty to challenge the corresponding orders in original. She has made an endorsement to that effect. By granting leave as requested, all these writ petitions are dismissed as withdrawn without any order as to costs. Consequently, connected miscellaneous petitions are closed.

21-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



WP Nos. 26343, 26345, 26348, 26351 & 26355 of 2



SENTHILKUMAR RAMAMOORTHY J.

WEB COPY

KJ

To

Deputy Commissioner (CT)
Office of the Deputy Commissioner of Appeals (Erode)
S.F.No.400/17 B, 3rd Floor,
Integrated New Commercial Tax Building,
46 Pudur B Village, Erode,
Tamil nadu-638 002.

WP Nos. 26343, 26345, 26348, 26351 & 26355 of 2026
and WMP.Nos.28787, 28788, 28791, 28793,
28796, 28798, 28804, 28805, 28809 & 28810 of 2026

21-07-2026