



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-07-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 27174 of 2026
and W.M.P.Nos.29737 & 29738 of 2026**

Tvl Mithrajan Jewellers
GSTIN- 33AIJPS2760C1ZF,
Represented by its Partner
Balamannarswamy Suresh
30, Lakshmi Bhavanam, Srinivasaraghavan Street,
R.S Puram, Coimbatore, Tamil Nadu - 641 002

..Petitioner(s)

Vs

The Deputy Commissioner CT
Appeals, Coimbatore

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, call for the records pertaining to
the impugned order in Form GST APL 02 Reference no. ZD3304251101029
dated 15.04.2025 in MP.No.447/2025 dated 13.3.2025 issued by the Sole
Respondent and quash the same.

For Petitioner(s):

Mr.G.Derrick Sam

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

WEB COPY

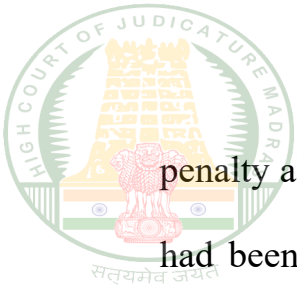
In relation to assessment period 2017-2018, two separate orders dated 08.11.2023 were issued.

2. The first order imposed tax and penalty and the second order imposed interest. The order imposing tax and penalty was carried in appeal and such appeal was received by the appellate authority. The second appeal against the order imposing interest was rejected on the ground of limitation.

3. Learned counsel for the petitioner relies on an earlier order of this Court in *Tvl.Mohan Sarees v. Assistant Commissioner (ST), Coimbatore, W.P.No.41294 of 2025, order dated 30.10.2025*.

4. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent.

5. The record shows that an appeal against the primary order imposing tax and penalty was lodged within the condonable period. Such appeal has been received and is pending adjudication. The imposition of interest is entirely consequential to the imposition of tax. It is also appropriate in the interest of justice that the authority adjudicating the challenge to the imposition of tax and



penalty also adjudicates the consequential aspect of interest. If a common order had been issued in respect of tax, penalty and interest a single appeal would have been sufficient.

6. Considering all these aspects, appellate order dated 15.04.2025 is set aside and the petitioner is permitted to re-file the appeal against the order imposing interest. If such appeal were to be presented within *fifteen days* from the date of receipt of a copy of this order, the appellate authority is directed to receive such appeal, consolidate the same with the appeal against the imposition of tax and penalty and dispose of both matters on merits without going into the question of limitation.

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

24-07-2026

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

To

The Deputy Commissioner CT
Appeals, Coimbatore



WEB COPY

WP No. 27174 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 27174 of 2026
and W.M.P.Nos.29737 & 29738 of 2026**

24-07-2026