



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 30221 of 2026
and WMP.Nos.33168 & 33170 of 2026**

T and T Company
Having its Office at SF No. 410,
Lakshiyaa Complex Avinashi Road,
Tiruppur, Tamil Nadu,
Represented by its Managing Partner
Shaju Thomas.

..Petitioner

Vs

1. The Deputy Commissioner (ST) (GST Appeals), Erode, Office of the Deputy Commissioner (ST) (GST Appeals), Integrated Commercial Taxes Building, 2nd Floor, Room No.233, 46 Pudur B Village, Erode- 638 002, Tamil Nadu.
2. The State Tax officer, Tiruppur North-1 Assessment Circle, Office of the State Tax officer, Commercial Taxes Department, Indira Nagar, Avinashi Road, Tiruppur-641603, Tamil Nadu.
3. The Assistant Commissioner (ST) (FAC) North-I Assessment Circle, 42, 1st Floor, New Commercial Tax Building, Kumaran Road, Tiruppur-641 601.

..Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records relating to the assessment Order bearing GSTIN : 33AAPFT2707C1ZF/ 2021-2022 dated 10.10.2025 passed by the 2nd Respondent the appellate orders Form



GST APL 02 dated 23.02.2026 bearing reference No. ZD3302261879418 and Form GST APL-02 dated 10.03.2026 bearing reference No. ZD330326081535E rejecting the petitioner's statutory appeals by the 1st respondent, and the consequential recovery proceedings initiated by the 3rd respondent by issuance of Form GST DRC-13 bearing GSTIN: 33AAPFT2707C1ZF/ 2021-22 dated 23.06.2026, quash the same.

For Petitioner: M/s. Kiran Narayanan

For Respondents: Mr.I.Dinesh
Additional Government Pleader (Tax)

ORDER

Order in original, appellate order and the consequential recovery proceedings are assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr. I. Dinesh, learned Additional Government Pleader (Tax), accepts notice on behalf of the respondents.

3. Learned counsel for the petitioner submits that 10% pre-deposit was made while lodging the appeal and the petitioner would remit an additional 15% of the tax demand so as to remit 25% in the aggregate as a condition for remand. An endorsement has been made on the bundle to that effect.



4. Subject to the petitioner remitting an additional 15% of the disputed tax demand, as agreed to, after giving credit to 10% pre-deposit made earlier, within thirty days from the date of receipt of a copy of this order, the impugned order in original is set aside and the matter is remanded to the second 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 an additional 15% of the disputed tax demand. Subject to fulfilment of the above condition, the attachment, if any, of the bank account of the petitioner in relation to the order in original shall stand raised.

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.

13-08-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



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WP No. 30221 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

To

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