



W.P(MD)No.20903 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.07.2026

CORAM:

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P(MD)No.20903 of 2026
and
WMP (MD) Nos.15516 & 15518 of 2026

Bagavathi Shipping Services
Through its Partner
B.Sivamuthukumar

... Petitioner(s)

vs.

1. The Deputy State Tax Officer,
(ST-2), Ettayapuram Circle,
Tuticorin.

2. The Deputy Commissioner (CT),
Office of the Commercial Tax Officer,
South Beach Road,
Tuticorin.

... Respondent(s)

PRAYER: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorarified Mandamus, calling for the entire records pertaining to the impugned appeal rejection order dated 10.04.2026 passed by the Appellate Authority, the 2nd respondent and quash the same as illegal and consequently directing the respondent Authorities to defreeze the bank



W.P(MD)No.20903 of 2026

WEB COPY

account of the writ petitioner partnership firm (Current A/c No.0183020028652 in Catholic Syrian Bank Ltd., Tuticorin) and also to defreeze the bank account of the proprietary concern in the name of Bagavathi Enterprises viz. current account No. 0183020532913 in the same bank.

For Petitioner : Ms.S.Vaishnavi Iswarya

For R1 & R2 : Mr.S.Venkatesh, Counsel for the State

ORDER

The matter is listed today under the caption “for being mentioned”, at the instance of the learned counsel appearing for the petitioner.

2. In view of the submissions made by the learned counsel appearing on either side, the order dated 23.07.2026 passed by this Court is recalled. The writ petition is restored to file and is taken up for fresh consideration.

3. The present Writ Petition has been filed challenging the rejection order dated 10.04.2026 passed by the Appellate Authority, the second respondent and consequently for a direction to the respondent Authorities to defreeze the bank account of the writ petitioner partnership firm (Current A/c No.



W.P(MD)No.20903 of 2026

WEB 0183020028652 in Catholic Syrian Bank Ltd., Tuticorin) and also to defreeze the bank account of the proprietary concern in the name of Bagavathi Enterprises viz current account No.0183020532913 in the same bank.

4. The learned counsel for the petitioner submitted that the petitioner is one of the partners of M/s.Bagavathi Shipping Services, a Firm registered under the GST enactments. It was submitted that the impugned order dated 17.10.2025 demanding a sum of Rs.5,21,552/- has been passed without properly considering the factual position. According to the learned counsel, out of the six defects originally pointed out by the Department, four had already been dropped based on the petitioner's explanation and only a sum of Rs.11,726/- remained payable, which has also been paid on 03.07.2026. Therefore, according to the petitioner, there is no subsisting tax liability. The learned counsel further submitted that the petitioner could not prefer the statutory appeal within the prescribed period, as the impugned order was uploaded only on the GST common portal and the petitioner's accountant inadvertently failed to bring the same to the petitioner's notice. Upon coming to know of the order, the petitioner filed a rectification application, which came to be rejected, and thereafter, preferred an



W.P(MD)No.20903 of 2026

WEB COPY

appeal by depositing 10% of the disputed tax, which was also dismissed. It was further submitted that the respondents have initiated coercive recovery proceedings by freezing the petitioner's bank accounts, thereby, seriously affecting the business operations. The petitioner, therefore, sought indulgence of this Court by permitting payment of the outstanding demand in instalments.

5. The learned counsel appearing for the petitioner further submitted that, though the appellate authority has no power to condone the delay beyond the statutory period, the petitioner had accepted the assessment and had already sought permission to pay the tax dues in instalments. It was further submitted that the petitioner had agreed to remit the amount in instalments without disputing the liability. The learned counsel therefore prayed for recalling the earlier order and for granting an interim direction permitting the petitioner to deposit 50% of the demand amount, pending disposal of the writ petition.

6. Per contra, the learned Standing Counsel appearing for the respondents submitted that the impugned assessment order was passed under the provisions of the Goods and Services Tax enactment. Aggrieved by the original



W.P(MD)No.20903 of 2026

WEB COPY

assessment order dated 17.10.2025, the petitioner preferred a statutory appeal only on 03.03.2026, which was beyond the maximum period of limitation prescribed under the statute. It was submitted that the appellate authority has no statutory power to condone the delay beyond the period specifically provided under the Act. In the absence of any provision enabling condonation of such delay, this Court also cannot extend the period of limitation in exercise of its writ jurisdiction. In support of the said contention, reliance was placed upon the judgment of the Hon'ble Supreme Court in ***Oil and Natural Gas Corporation Limited v. Gujarat Energy Transmission Corporation Limited and others***, reported in ***(2017) 5 SCC 42***. Accordingly, it was prayed that the writ petition be dismissed.

7. Having considered the rival submissions and the materials available on record and on the basis of order passed by the Apex Court as stated supra, this Court is not inclined to interfere with the impugned order. Accordingly, this writ petition stands dismissed. However, taking note of the request made by the petitioner for payment of the demand in instalments, the petitioner is permitted to pay the outstanding amount in 15 equal monthly



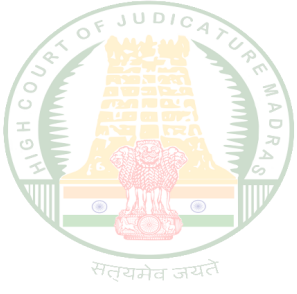
W.P(MD)No.20903 of 2026

WEB COPY

instalments, subject to the applicable statutory conditions. In the event of default in payment of any instalment, it is open to the respondents to proceed in accordance with law. No costs. Consequently, the connected miscellaneous petitions are closed.

29.07.2026

NCC : Yes / No
Index : Yes / No
Internet : Yes
PKN



W.P(MD)No.20903 of 2026

WEB COPY

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WEB COPY



W.P(MD)No.20903 of 2026

M.DHANDAPANI,J.

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**ORDER MADE IN
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DATED : 29.07.2026