



W.P.(MD) No. 20804 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 27.07.2026

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No. 20804 of 2026
and
W.M.P.(MD) No.15459 of 2026**

R.Chinnathambi

... Petitioner

Vs

1. The Appellate Authority,,
(Deputy Commissioner (Ct)),
Goods and Services Tax (Appeals),
Trichy,
Tamil Nadu.

2. The State Tax Officer - 3,
Adjudication,
Trichy Intelligence Division Assessment,
Adjudication Committee - 3,
Trichy.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus calling for the records relating to the impugned rejection order in Form GST APL-02 bearing Reference No. ZD330226101766M dated 12.02.2026 passed by the first respondent, quash the same, and consequently, direct the first respondent to take the appeal on file and



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decide the statutory appeal filed against Order No. ZD330225043873I dated 05.02.2025 on merits.

For petitioner : Mr. K.Suresh

For respondents : Mr.R.Parthiban
Counsel for State of TN

ORDER

Mr.R.Parthiban, learned Counsel for State of TN, takes notice for the respondent.

2. This Writ Petition is taken up for final hearing at the time of admission with the consent of the learned counsel for the petitioner and learned Counsel for State of TN for the respondents.

3. In this Writ Petition, the petitioner has challenged the impugned Rejection Order in Form GST APL-02 bearing Reference No. ZD330226101766M dated 12.02.2026 passed by the first respondent, filed against the Assessment Order No. ZD330225043873I dated 05.02.2025 passed by the second respondent. The appeal filed by the petitioner has been rejected on the ground of limitation.



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4. At this stage, the learned counsel for the petitioner submits that the petitioner will be satisfied, if the petitioner is allowed to represent the appeal by restoring the same before the first respondent and that the petitioner is willing to deposit 40% of the disputed tax, over and above 10% of the disputed tax already pre-deposited at the time of filing of the appeal on 23.09.2025 against the Assessment Order dated 05.02.2025 passed by the second respondent.

5. The learned counsel for the petitioner has also made an endorsement to that effect in the Court Bundle, which is extracted hereunder:-

“It is submitted that I may ready to pay 40% of the disputed tax amount.”

6. In view of the above, the impugned order is quashed and the case is remitted back to the first respondent to pass an order in appeal, subject to the petitioner depositing 40% of the disputed tax, over and above 10% of the disputed tax already deposited at the time of filing of the appeal, in cash from the petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.



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7. In case the petitioner complies with the above stipulations, the first respondent shall proceed to pass an order and dispose of the appeal on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such pre-deposit, without reference to the limitation.

8. In case the petitioner fails to comply with any of the stipulations, the respondents are at liberty to proceed against the petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

9. Needless to state, before passing any such order, the respondent shall give due notice to the petitioner.

10. This Writ Petition stands disposed of, with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Index : Yes / No
Internet : Yes / No
apd

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C.SARAVANAN, J.

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