



W.P.(MD) No. 20943 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. 20943 of 2026
and
W.M.P.(MD) No.15558 of 2026**

Tvl.Sri Venkateswara Fuel Station
rep. by its Proprietor Meenakshi.

... Petitioner

Vs

The Commercial Tax Officer/the State Tax Officer (FAC)
Aruppukottai Assessment Circle,
Commercial Taxes Building,
Opposite to CSI Church
Madurai Road Aruppukottai,
Virudhunagar.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari calling for records pertaining to Impugned order of the Respondent in Ref.No.ZD331125417263U/ 2021-22 dated 24.11.2025 and quash the same.

For petitioner : Mr. B. Rooban



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For respondent : M/s.P.Sudarkodi Natchiyar
Counsel for State of TN

ORDER

M/s.P.Sudarkodi Natchiyar, 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 respondent.

3. The petitioner is before this Court against the impugned Assessment Order bearing reference in Ref.No.ZD331125417263U/ 2021-22 dated 24.11.2025 passed under Section 73 of the respective GST enactments, 2017, by the respondent, whereby the proposal in DRC 01 dated 10.06.2025 issued for the tax period from April 2021 to March 2022 has been confirmed after considering the reply filed by the petitioner.

4. The petitioner ought to have filed an appeal under Section 107 of



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respective GST enactments, 2017 within a period of three months or within further period of 30 days with an application for condone the delay. However, the petitioner failed to file an appeal in time and the limitation has expired long before. As such, this Writ Petition is liable to be dismissed.

5. At this stage, the learned counsel for the petitioner submits that the entire tax amount has already been recovered by the respondent.

6. However, the learned Counsel for State of TN for the respondent is unable to confirm the same.

7. The learned counsel for the petitioner therefore, submits that the petitioner is willing to deposit 25% of the disputed tax, in case recovery has not been made by the respondent. Further, he has also made an endorsement to that effect in the Court Bundle, which is extracted hereunder:-

“The petitioner hereby undertakes to pay 25% of the disputed tax if it is not recovered so far.”

8. Hence, by following consistent view taken by this Court under the



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similar circumstances, this Court is inclined to give a liberty to the petitioner to file an appeal against the Impugned Order within a period of thirty (30) days from the date of receipt of a copy of this order, subject to the petitioner depositing 25% of the disputed tax in cash from the petitioner's Electronic Cash Register as confirmed by the Impugned Order, after deducting the amount already recovered. The recovery of the tax amount shall be subject to verification.

9. Needless to state, incase the amount has already been recovered as stated by the petitioner, the requirement of pre-deposit shall stand waive.

10. In case the petitioner complies with the above stipulations, the Appellate Authority concerned shall consider the appeal and dispose of on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such appeal, without further reference to the limitation.

11. In case the petitioner fails to comply with any of the stipulations, the respondent is at liberty to proceed against the petitioner in accordance with law as



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if this Writ Petition was dismissed *in limine* today.

12. Needless to state, before passing any such order, the Appellate Authority concerned shall give due notice to the petitioner.

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

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Internet : Yes / No

apd

To

1. The Commercial Tax Officer/the State Tax Officer (FAC)
Aruppukottai Assessment Circle,
Commercial Taxes Building,
Opposite to CSI Church
Madurai Road Aruppukottai,
Virudhunagar.

2. The Appellate Deputy Commissioner (GST)
4th floor,
Commercial Taxes Buildings,
Dr.SVKS Thangaraj Salai,
Madurai – 625020.



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C.SARAVANAN, J.

apd

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