IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.09.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.34056 of 2025
and
W.M.P. Nos.38214, 38216 and 38217 of 2025

Tvl.Revathi Iron Traders,
(Represented by its Proprietor Mr.Karuppannan Mariappan),
Site No.9, SF No.502/1,
Balamurugan Nagar, Rajiv Gandhi Street,
Ganapathy, Coimbatore,
Tamil Nadu-641 006. ...Petitioner(s)

vs.

1.Deputy Commissioner (ST)-Zone-III,
Commercial Taxes, Coimbatore.

2.The Assistant Commissioner (ST),
Saravanampatti (West), Zone-III Coimbatore,
Commercial Taxes Building, 4th Floor,
Dr.Balasundaram Road, Coimbatore-641 018. ...Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records of the 1st respondent pertaining to the impugned FORM GST APL-02 dated 16.08.2025 bearing GST No.33AVRPM0573E1ZK in Ref No.ZD330825160554A and quash the same, and consequently direct the 2nd respondent to defreeze the bank account bearing 0206053000021221 held with the South Indian Bank Ltd., NGGO colony branch.

For Petitioner(s) : Mr.M.S.Sanjay Nikaash

For Respondent(s) : Mrs.P.Selvi

Government Advocate

ORDER

By consent of learned counsel on both sides, this writ petition is taken up for final disposal at the admission stage itself.

2. The challenge in this Writ Petition is to the order passed by the 1st respondent dated 16.08.2025.

3. It is submitted by the learned counsel for petitioner that challenging the order passed by 2nd respondent dated 07.03.2025, petitioner preferred an appeal before the 1st respondent, along with payment of 10% of the tax as pre~deposit for filing the appeal, but the appeal came to be rejected by the first respondent vide order dated 16.08.2025 on the ground of delay and challenging the same, the present Writ Petition is filed.

3.1. Learned counsel for petitioner would submit that the delay in filing the appeal is 62 days and the same is neither wilful nor wanton, but owing to the fact that petitioner had closed his business due to health condition and did not access the GST Portal. It is stated that petitioner came to know about the impugned proceedings only later and thereafter filed an appeal. Petitioner therefore, prays for setting aside the appeal rejection order dated 26.06.2025. Further, learned counsel for petitioner placed reliance upon the recent judgment of this Court in the case of ***Palanimalai Murugan Agency v. The Deputy Commissioner (ST)(GST) Appeal in W.P.No.27353 of 2025 dated 11.07.2025,*** to submit that this Court has remanded the matter back in similar circumstances subject to payment of 5% of the disputed taxes in addition to the statutory deposit of 10% of the tax already paid by the petitioner at the time of filing Appeal. Agreed to by the learned Government Advocate appearing for respondents.

4. In view thereof, the writ petition stands disposed of with the following directions consented by the learned counsel on both sides:

i) The impugned rejection order passed by the 1st respondent/Appellate Authority dated 16.08.2025 is set aside, subject to the condition that the petitioner deposits 5% of the disputed tax in addition to the statutory deposit of 10% of the tax already paid by the petitioner at the time of filing Appeal, within a period of two weeks from the date of uploading of order copy without waiting for the receipt of certified copy.

ii) Thereafter, the 1st respondent/Appellate Authority, upon verification of proof with regard to the payment of 5% of the disputed tax made by the petitioner, is directed to admit and entertain the Appeal and dispose of the same in accordance with law.

iii) If there is any recovery by way of attachment of Bank account or garnishee proceedings, the same shall be lifted/withdrawn on complying with the above condition viz., payment of 5% of the disputed taxes.

5. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

12.09.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
mka

To:
1.Deputy Commissioner (ST)-Zone-III,

Commercial Taxes, Coimbatore.

2.The Assistant Commissioner (ST),
Saravanampatti (West), Zone-III Coimbatore,
Commercial Taxes Building, 4th Floor,
Dr.Balasundaram Road, Coimbatore-641 018.

MOHAMMED SHAFFIQ, J.

mka

W.P. No.34056 of 2025

12.09.2025