IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39502 of 2025
and
W.M.P. Nos. 44365 & 44371 of 2025

M/s. Mathur Corr Tech Pvt. Ltd.,
Represented by its Director,
Amit Mathur ...Petitioner

Versus

The Assistant Commissioner (ST),
Vadavalli, Assessment Circle,
Coimbatore, Tamil Nadu. ...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records of the impugned Assessment Order in Ref.No.ZD330225109498F dated 12.02.2025 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC 07 for the Financial Year 2020-21 from the file of the respondent herein and quash the same.

For Petitioner : Ms. Aparna Nandakumar

For Respondent : Mrs. P. Selvi,
Government Advocate

O R D E R

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the Respondent.

2. Although, the Petitioner has sought relief to quash the impugned Assessment Order dated 12.02.2025 on merits, it is noticed that the Petitioner has contested the same on merits before the Respondent and has suffered the impugned order after the reply was filed and considered in the impugned order.

3. The Petitioner ought to have filed an appeal within the limitation prescribed under Section 107 of the respective GST Enactments. However, the Petitioner failed to file an appeal, and thus, he is before this Court by filing this writ petition on 07.10.2025.

4. Although, the limitation has expired, a reading of the impugned order would indicate that the Petitioner may or may not have a case to seek dropping of the proceedings if the same is considered.

5. Since the Petitioner wishes to pursue the appellate remedy at this stage, the writ petition is disposed of by permitting the Petitioner to file an appeal before the Appellate Deputy Commissioner (GST, Coimbatore) within a period of 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.

6. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

17.10.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

To
The Assistant Commissioner (ST),
Vadavalli, Assessment Circle,
Coimbatore, Tamil Nadu.

C.SARAVANAN, J.

AT

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