



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.12.2025

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.45480 of 2025
and W.M.P.Nos.50676 & 50677 of 2025

M/s.Lakshmi Enterprises,
Rep. By its Proprietor Mr.B.Sripathi,
6/3, Arumuga Gounder Complex,
Kavundampalayam,
Coimbatore – 641 030.

... Petitioner

-VS-

1.The Appellate Authority,
Deputy Commissioner (CT),
Commercial Taxes Building,
1st Floor, Dr.Balasundaram Road,
Coimbatore – 641 018.

2.The Assistant Commissioner,
Velandipalayam Circle,
Coimbatore – II,
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore – 641 018.

... Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of

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impugned Rejection Order in Form GST APL-02 dated 07.07.2025 bearing Reference No. ZD3307250584656 of the 1st respondent Appellate Authority together with impugned order dated 25.02.2025 bearing Reference No. ZD330225264058J in Form GST DRC-07 along with its annexure of the 2nd respondent passed in petitioner's GSTIN 33DMNPS5589E1ZF for the FY 2020-21 and quash the same.

For Petitioner : Mr.R.Anish Kumar

For Respondents : Mr.T.N.C.Kaushik,
Additional Government Pleader (Tax)

ORDER

Both original order dated 25.02.2025 and appellate order dated 07.07.2025 are assailed in this writ petition. By the appellate order, the appeal was rejected solely on the ground of delay.

2. On perusal of the original order, it is evident that the tax proposal was confirmed because the petitioner did not participate in proceedings.



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3. Against the original order, the petitioner presented an appeal with a delay of 9 days. Given the statutory prescription, the appellate authority rejected the appeal.

4. Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts notice for the respondent.

5. In view of the petitioner not being in a position to contest the tax demand on merits, it is just and necessary that the petitioner be provided an opportunity to do so subject to conditions. The petitioner shall pay 25% of the total tax demand in the aggregate as a condition for remand. 10% of such tax demand was paid as a pre-condition for filing the appeal. The remaining 15% shall be paid within *four weeks* from the date of receipt of a copy of this order and the petitioner agrees to do so.

6. Subject to the above condition being fulfilled, the original order dated 25.02.2025 is set aside and the matter is remanded to the second



respondent for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh speaking order shall issued within *three months* from the date of receipt of a copy of this order.

7. W.P.No.45480 of 2025 is disposed of on the above terms. No costs.

Consequently, W.M.P.Nos.50676 and 50677 of 2025 are closed.

05.12.2025

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Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

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SENTHILKUMAR RAMAMOORTHY,J

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