IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44285 of 2025
and
W.M.P.Nos.49396 and 49397 of 2025

Tvl.M.I.M.Logistics,
Represented by its Proprietor – Mi Mansoor,
No.4/146, Ammankulam Lane, Near Lakshmi Mills,
P N Palayam,
Coimbatore 641 037
GSTIN:33AREPM7489AIZS ... Petitioner

Vs.

1. The Appellate Deputy Commissioner (ST)
Coimbatore – 641 018.

2. The State Tax Officer,
Office of the Commercial Tax Officer,
Avinashi Road Assessment Circle,
Coimbatore 641 018. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned proceedings of the 2nd respondent in Reference No.ZD3302251358589 dated

14.02.2025 along with its consequential Summary Order in Form GST DRC-07 for the Tax Period April 2020-March 2021 followed by the impugned proceedings of the 1st respondent rejecting the appeal in Form GST APL-02 dated 30.06.2025 and quash the same.

For Petitioner : Mr.S.Rajasekar

For Respondents : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

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ORDER

The petitioner is before this Court challenging the impugned order dated 14.02.2025. The petitioner had sought to set aside the same by filing an appeal before the first respondent; however, the appeal filed on 26.06.2025 was rejected by the first respondent vide order dated 30.06.2025 on the ground of limitation.

2. The records reveal that the order dated 14.02.2025 was preceded by a notice in DRC-01 dated 23.11.2024 for the tax period April 2020 to March 2021. The petitioner failed to respond to the said notice and consequently suffered the impugned assessment order dated 14.02.2025 passed by the second respondent–Original Authority.

3. Following the consistent view taken in similar circumstances, the case is remitted back to the first respondent to pass a fresh order, subject to the petitioner depositing another 15% of the disputed tax, over and above the 10% already pre-deposited at the time of filing the appeal before the first respondent.

4. Upon compliance with the above stipulation, the Appellate Authority shall entertain the appeal and dispose of the same on merits, without reference to limitation. In the event of failure to comply with the above stipulation, it shall be deemed that this writ petition stands dismissed in limine by this very order, in which case the respondents shall be at liberty to proceed with recovery of the amount confirmed under the impugned order, in accordance with law. Subject to the petitioner complying with the above stipulations, the attachment of the petitioner's bank account shall also stand automatically raised/vacated.

5. This Writ Petition is disposed of with the above directions. No costs. Consequently, the connected W.M.Ps are closed.

18.11.2025

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Neutral Citation : Yes / No

To:

1. The Appellate Deputy Commissioner (ST)
   Coimbatore – 641 018.

2. The State Tax Officer,
Office of the Commercial Tax Officer,
Avinashi Road Assessment Circle,
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C.SARAVANAN, J.

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