IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45399 of 2025 and
W.M.P.Nos.50583 and 50584 of 2025

Tvl.Sree Sai Meenakshi Alloys
Represented by its Partner S.Sabari Karthikeyan,
SF No.32/2, SHED No.1
Arisipalayam Road, Othakalmandapam,
Coimbatore, Tamil Nadu 641 032. ... Petitioner

Vs.

1.The Deputy Commissioner (ST) (GST Appeals),
Commercial Taxes Building, Coimbatore.

2. The State Tax Officer (ST),
Kuniyamuthur Assessment Circle, Coimbatore. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the 1st respondent vide the impugned Appeal Rejection Order in Form GST APL-02 bearing reference No.ZD330825044460K dated 05.08.2025 and quash the same as is in violation of principles of Natural Justice, and to direct the 2nd respondent to release the payments due to the petitioner pursuant to the issuance of Form GST DRC-13 dated 14.10.2025 and to further direct the 2nd respondent to unblock the Input Tax Credit in the petitioner's electronic credit ledger.

For Petitioner : M/s.Prageetha, J.

For Respondents : M/s.P.Selvi, Government Advocate

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O R D E R

The petitioner is before this Court challenging the impugned order dated 05.08.2025, whereby the appeal filed on 04.08.2025 against the Order-in-Original dated 17.04.2025 has been rejected.

2. It is noted that, at the time of filing the aforesaid appeal on 04.08.2025, the petitioner had already deposited 10% of the disputed tax.

3. The learned counsel for the petitioner further submitted that another 10% was directed to be paid after the impugned order was passed, and the same has been paid on 25.11.2025. A copy of the challan has been enclosed.

4. Recording the above and considering the fact that the delay falls within the condonable period of limitation, the impugned order is quashed, and the matter is remitted to the first respondent to be disposed of on merits without further reference to the issue of limitation.

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

01.12.2025

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Neutral Citation : Yes / No

To:

1.The Deputy Commissioner (ST) (GST Appeals), Commercial Taxes Building, Coimbatore.

2. The State Tax Officer (ST),
Kuniyamuthur Assessment Circle, Coimbatore.

C.SARAVANAN, J.,

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