



W.P.Nos.2091 and 2096 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2091 of 2026

and

W.M.P.Nos.2244 and 2246 of 2026

and

W.P.No.2096 of 2026

and

W.M.P.Nos.2251 and 2254 of 2026

Mr.Kesavarajan V.
Proprietor of M/s.Velu Kesavarajan Sri Bannari
Amman Enterprises,
2/20, Anthiyur Main Road, Kadayampatti,
Erode, Tamil Nadu-638 312.

... Petitioner in both W.Ps.,

Vs.

1.The State Tax Officer,
Office of the Assistant Commissioner (ST),
Bhavani Assessment Circle,
No.158/1002, Pookadai Veedhi,
Bhavani-638 301.

2. The Deputy Commissioner (CT),
Tiruppur (North) – 1,
Tiruppur, Tamil Nadu.

... Respondents in both W.Ps.,

Prayer in W.P.No.2091 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in the Impugned Order passed by the 1st Respondent in Form GST



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DRC-07 vide Reference No.ZD330424031292W dated 03.04.2024 along with its accompanying detailed order vide GSTIN/33AZEPK593F1ZL/2018 – 2019 dated 03.04.2024 and quash the same.

Prayer in W.P.No.2096 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in the Impugned Order passed by the 2nd Respondent in Form GST APL - 02 vide Reference No.ZD330825056208A on 06.08.2025 and quash the same.

For Petitioner : Mr.K.A.Parthasarathy
For Respondent : Mr.C.Harsharaj
Special Government Pleader

COMMON ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

2. By this common order writ petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

3. In this writ petition, the petitioner has challenged the assessment order dated 03.04.2024 in Form GST DRC-07 passed for the tax period 2018-2019 by the 1st respondent after the petitioner's application dated 02.07.2024



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for rectification of the impugned order came to be rejected on 13.02.2025.

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4. Facts on record reveal that the petitioner filed an appeal before the Appellate Authority / 2nd respondent on 19.06.2025 without any pre-deposit and any application for condonation of delay in filing the appeal against the Assessment Order. Thus, the 2nd respondent/Appellate Authority rejected the said appeal vide order dated 06.08.2025.

5. The fact remains that demand confirmed vide impugned order dated 03.04.2024 passed for the Assessment Year 2018-2019 has been substantially recovered from the petitioner during the course of the proceedings.

6. At this stage, the learned counsel for the petitioner submits that the case may be remitted back to the Original Authority / 1st respondent for *de-novo* proceedings, as substantial tax demand has already been recovered from the petitioner.

7. The learned counsel for the respondents submits that the Court may pass appropriate orders based on the facts and circumstances of the case.



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8. Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondents.

9. Considering the submissions made by boths sides, impugned Order dated 03.04.2024 passed by the 1st respondent and the Order dated 06.08.2025 issued by the 2nd respondent are quashed and the case is remitted back to the 1st respondent to redo the exercise and pass a fresh orders on merits as expeditiously as possible preferably within a period of six months from the date of receipt of a copy of this order.

10. The Writ Petitions are disposed of with the above observations.
No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

22.01.2026

ssn

Neutral Citation : Yes / No



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