IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 2929 of 2026

AND

WMP NO. 3277 OF 2026

Ariyalur Municipality,
Rep by its commissioner, R Ashok Kumar,
No.1 Municipality building,
Main Road Ariyalur-621704

..Petitioner(s)

Vs

1.The State Tax Officer
The Joint Commissioner (ST)(Intelligence)
No.C/107, B3-II nd floor, North East Extension
Sastri Road, Thillai Nagar,
Trichy-620 018.

2.The Appellate authority
Deputy commissioner (CT)
No.12A/26, 2nd main Road, Ponanagar,
Trichirappalli-1

..Respondent(s)

PRAYER

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of Writ of Certiorarified Mandamus, calling for the records pertaining to the Impugned Order of rejecting of the appeal filed by the Petitioner, passed by the 2nd respondent vide reference No.ZD331025173453O dated 16.10.2025, quash the same and consequentially direct the 2nd Respondent to number the said appeal and dispose of the same within the time frame fixed by this Court.

For Petitioner(s): Mr. Nirmal Aditya

For Respondent(s): Mr. V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. The Petitioner is before this Court against the impugned Order-in-Appeal dated 16.10.2025 passed by the 2nd Respondent, whereby the Petitioner's appeal dated 07.07.2025 preferred against the Assessment Order dated 04.02.2025 has been rejected on the ground of limitation.

4.It is noticed that the petitioner had preferred an appeal on 07.07.2025 against the Assessment Order dated 04.02.2025 beyond the statutory period of limitation and without mandatory pre-deposit to file an appeal under respective GST Enactments.

5. It is further noticed that the Assessment Order dated 04.02.2025 passed passed by the 1st Respondent was preceded by a Show Cause Notice in GST DRC–01 dated 12.12.2024 for the tax period 2017 – 2018 to which the Petitioner had failed to file a reply and has thus suffered the Assessment Order in the hands of the 1st Respondent on 04.02.2025.

6.The learned counsel for petitioner submitted that the petitioner is to be given due opportunity to redress his grievance before the Appellate Authority/Deputy Commissioner and undertake to pre-deposit 10% of disputed tax liability as a condition for *denovo* adjudication.

7. The learned Government Advocate for respondents submitted that the prayer sought by the petitioner cannot be countenanced.

8. I have considered the submissions advanced by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

9. Following the consistent view taken by this Court under similar circumstances and taking note of the fact the order dated 04.02.2025 is an exparte in nature as the petitioner failed to file a reply to the Show Cause Notice in Form GST DRC-01 dated 12.12.2024, the Assessment Order is quashed and the case is remitted back to the 1st Respondent to re-do the exercise subject to the Petitioner depositing 25% of the disputed tax in cash or from the Petitioner's Electronic Credit Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 12.12.2024 together with requisite documents to substantiate the defence by treating the Assessment Order dated 04.02.2025 as an addendum to the Show Cause Notice dated 12.12.2024.

11. In case there has been any recovery or any amount paid by the Petitioner towards the tax liability, the same shall be set off for the purpose of pre-deposit of 25% as ordered above.

12. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months

of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

13. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the petitioner not being in arrears of any other amount demanded for any other tax period barring the amount demanded under the Assessment Order dated 04.02.2025.

14. In case the Petitioner fails to comply with any of the stipulations, the 1st Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

15. It is needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

16. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

29-01-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RPP

To

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C.SARAVANAN J.

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