IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP.No.3310 of 2026
and
WMP.Nos.3750 & 3751 of 2026

M/s. Balaji Traders,
Rep. by its Proprietrix Lakshmanan Kirupanithi,
15, New Street,
Arcot-632 503.

..Petitioner

Vs

1. The Deputy State Tax Officer – II,
Arcot Assessment Circle,
CT Building, Arni Main Road,
Tajpura, Arcot -632 521.

2. Deputy Commissioner (ST)
(Goods and Service Tax),
Trichy and Vellore Division,
having office at No.4, Bharathiyar Salai,
Fort Round Road Vellore – 01.

(The 2nd respondent is suo moto impleaded by this
Court on 10.02.2026) ..Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the Respondent in his Order in GSTIN : 33ABXPL3986E1Z5/2018-2019 dated 15.04.2024 along with a Summary of Order in Form GST DRC-07 in reference No. ZD330424113513X dated 15.04.2024 and quash the same as illegal.

For Petitioner(s): Mr.K.A. Krishnamurthy

For Respondent(s): Mr.TNC.Kaushik,
Addl. Govt. Pleader

Order

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

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 Additional Government Pleader for the Respondents.

3. In this writ petition, the petitioner is before this Court against the impugned order dated 15.04.2024 passed by the respondent herein. Subsequently, the petitioner filed an appeal before the Appellate Authority namely Deputy Commissioner (ST) (Goods and Service Tax), Trichy and Vellore Division, in Appeal No.1794 of 2024.

4. For the sake of clarity, the said authority is also *suo moto* impleaded as the second respondent, namely Deputy Commissioner (ST) (Goods and Service Tax), Trichy and Vellore Division, having office at No.4, Bharathiyar Salai, Fort Round Road Vellore – 01.

5. The appeal was filed by the petitioner before the aforesaid Appellate Authority on 19.08.2024. However, the extended period of limitation of filing

such an appeal expired on 14.08.2024, resulting in a martinal delay of five days in filing the appeal. Therefore, the dismissal of the appeal by the Appellate Authroity was strictly in accordance with the law laid down by the Supreme Court.

6. However, considering the facts and circumstances of the case and in order to provide the petitioner an opportunity to argue the matter on merits, this Court deems it appropriate to dispose of the case by restoring the appeal on the file of the Appellate Authority for passing a fresh order on merits. Such restoration is subject to the petitioner depositing an additional 15 % of the disputed tax, over and above the 10% already pre-deposited at the time of filing the appeal on 19.08.2024 in case or from the petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of copy of this order.

7. In case the Petitioner complies with the above stipulations, Appeal No.1794 of 2024 on the file of the said Appellate Authority shall stand restored.

8. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

9. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

10-02-2026

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

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To

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C.SARAVANAN J.

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