IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.830 of 2026 and W.M.P.Nos.1001 & 1005 of 2026
and
W.P.No.834 of 2026 and W.M.P.No.1007 of 2026

Tvl.Rajam Motors
(Represented by its Partner P.Thiyagarajan)
516B, C, Near L And T, Bye-Pass Road,
Marapalam, Madukkarai PO,
Coimbatore, Tamil Nadu – 641 105. ... Petitioner in both cases

Vs.

1. The Assistant Commissioner (ST),
Perur Assessment Circle,
Coimbatore.

2. The Deputy Commissioner,
Coimbatore. ... Respondents in both cases

Common 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 on the files of the second Respondent herein vide GST APL 02 – GSTIN 33AAPFR3524D1ZE dated 21st July 2025 for the assessment year between April 2020 to March 2021 and quash the same and direct the Second Respondent to admit the appeal filed by the Petitioner on 18th July 2025.

For Petitioner : M/s.S.Vishnupriya in both cases
For Respondents : Mr.C.Harsharaj,
Special Government Advocate

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COMMON ORDER

By this common order, both these writ petitions are being disposed of.

2. In W.P. No. 830 of 2026, the petitioner has challenged the Assessment Order dated 18.02.2025 in Form GST DRC-07 passed by the 1st Respondent whereby the demand proposed in the Show Cause Notice in DRC-01 dated 24.11.2024 has been confirmed agaginst the petitioner for the tax period from April 2020 to March 2021.

3. The petitioner failed to respond to the aforesaid Show Cause Notice in DRC-01 and thus suffered the impugned order. The petitoiner therefore filed an application for rectification of the impugned order on 21.03.2025, which came to be rejected on 20.06.2025 by the 1st Respondent.

4. In this background, the petitioner filed an appeal on 18.07.2025 against the impugned order dated 18.02.2025, which came to be rejected by an order dated 21.07.2025 by the Appellate Commissioner/2nd Respondent on the ground of limitation.

5. The learned counsel for the petitioner submits that the petitioner is willing to deposit an additional 15% of the disputed tax, over and above the 10% already deposited at the time of filing the appeal on 18.07.2025 before the 2nd Respondent / Appellate Commissioner.

6. Recording the above submission and following the consistent view taken under similar circumstances, the impugned orders are quashed and the cases are remitted back to the 1st espondent to pass a fresh order on merits subject to the petitioner depositing 15% of the disputed tax over and above the 10% already deposited within a period of 30 days from the date of receipt of a copy of this order.

7. Within such time, the petitioner shall file a reply to the Show Cause Notice together with requisite documents to substantiate the case by treating the impugned Order as an addendum to the Show Cause Notice.

8. In the event of the petitioner complying 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 from the date of such reply/pre-deposit. Subject to such compliance, the attachment of the petitioner's bank account shall also stand automatically raised/vacated.

9. In the event of failure on the part of the petitioner to comply with any of the above stipulations, the 1st respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this writ petition had been dismissed in *limine* today.

10. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

11. These writ petitions are disposed of with the above observations. No costs. Connected W.M.Ps are closed.

09.01.2026

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Neutral Citations: Yes/No

To:

1. The Assistant Commissioner (ST),
   Perur Assessment Circle,
   Coimbatore.
2. The Deputy Commissioner,
   Coimbatore.

C.SARAVANAN, J.

nvi

W.P.No.830 of 2026 and W.M.P.Nos.1001 & 1005 of 2026 and
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