IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-01-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 1732 of 2026
and
WMP.Nos.1808 and 1809 of 2026

Tvl.Emmppe Associates
Rep. by its Partner Mr. Angamuthu Magesh
Kumar,
14-A, Visyal street,
Coimbatore, Tamil Nadu-641 001.

..Petitioner(s)

Vs

1. The Assistant Commissioner (st)
   Trichy Road Assessment Circle,
   Coimbatore, Tamil Nadu.
2. The Assistant Commissioner (ST)
   Vadavalli Assessment Circle,
   Coimbatore, Tamilnadu.

..Respondent(s)

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari call for the records of the impugned assessment order in Ref. No. ZD330225255375I dated 25.02.2025 passed under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2020-21, from the files of the first respondent herein, QUASH the same.

For Petitioner(s): M/s. Aparna Nandakumar
J Nandakumar
Kumudhaa.G
Shridevi.H
Vijaya Dharshini

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the Respondents.

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

3. In this writ petition, the petitioner is before this Court against the impugned assessment order dated 25.02.2025 in Form GST DRC – 07 passed for the tax period 2020-2021 by the 1st respondent. The impugned order was preceded by a Show Cause Notice in Form GST DRC-01 dated 22.11.2024, to which the petitioner filed detailed replies on 03.01.2025 and 19.01.2025.

4. It appears that around 19 defects were pointed out in the aforesaid Show Cause Notice in DRC – 01 dated 22.11.2024. Out of these, the demand in respect of 7 defects has been confirmed against the petitioner by the impugned order, which is now under dispute. In respect of other defects, the petitioner admitted the tax liability in respect of one defect and the demand relating to other 11 defects were dropped.

5. Being dissatisfied with the impugned order dated 25.02.2025, the petitioner filed an application for rectification before the 1st respondent on 10.05.2025. However, the same was rejected by the order dated 28.10.2025.

6. The specific case of the petitioner is that with regard to the 7 defects confirmed by the impugned order, the documents submitted by the petitioner disputing the tax demand were not considered. It is submitted by the learned counsel for the petitioner that instead of passing an order on merits, the respondents mechanically rejected the rectification application by order dated 28.10.2025.

7. It is therefore submitted by the learned counsel for the petitioner that having no other effective remedy, the petitioner has approached this Court by filing the present writ petition on 12.01.2026.

8. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 12.01.2026.

9. The learned counsel for the petitioner further submits that the petitioner is willing to deposit 25% of the disputed tax for the liberty to file an appeal before the Appellate Authority.

10. The learned Government Advocate for the respondents on the other hand submits that the writ petition is devoid on merits as the petitioner failed to approach the Appellate Authority under Section 107 of the respective GST enactments within the prescribed time.

11. It is further submitted by the learned Government Advocate for the respondents that the impugned order dated 25.02.2025 is a detailed order passed after considering the reply filed by the petitioner and that has considered all the objections dated 03.01.2025, 19.01.2025 and 24.01.2025. It is therefore submitted that the writ petition is liable to dismissed.

12. I have considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondents.

13. Following the consistent view taken by this Court under similar circumstances, liberty is granted to the petitioner to file an appeal before the Appellate Authority, subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

14. In case the Petitioner complies with the above stipulation, the Appellate Authority shall proceed to consider the appeal and pass a final order on merits and in accordance with law, as expeditiously as possible, without reference to limitation on its own turn.

15. 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.

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

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

20-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

1. The Assistant Commissioner (st)
   Trichy Road Assessment Circle,
   Coimbatore, Tamil Nadu.

2. The Assistant Commissioner (ST)
   Vadavalli Assessment Circle,
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C.SARAVANAN, J.

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