



W.P.No.7857 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.7857 of 2026

and

W.M.P.Nos.8481 and 8483 of 2026

Malligarjunan

Proprietor of M/s.Sri Saroj Enterprises

... Petitioner

Vs.

1. Deputy Commissioner (CT)
GST Appeals, Coimbatore.

2. State Tax Officer,
Peelamedu South Circle,
Coimbatore.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records leading the issuance of the assessment order bearing reference number ZD3306252436469 dated 23.06.2025 passed by the first respondent herein and quash the same.

For Petitioner : Mr.C.Kathiravan

For Respondent : Mrs.P.Selvi
Government Advocate



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ORDER

Mrs.P.Selvi, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the petitioner has challenged the impugned order dated 23.06.2025, whereby, the petitioner's appeal against Assessment order dated 28.01.2025 passed under Section 73 of respective GST Enactment came to be rejected on the ground of limitation. However, the aforesaid appeal was filed on 30.05.2025 which was marginally beyond the condonable period of limitation.

4. It is noticed that the order dated 28.01.2025 is a detailed order which was passed after considering the reply of the petitioner dated 21.02.2024.



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5. It is noticed that the petitioner has pre deposited 10% of the disputed tax confirmed vide order dated 28.01.2025 at the time of filing the appeal dated 30.05.2025.

6. Considering the same, the case is remitted back to the first respondent to pass fresh order on merits without further reference to limitation.

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

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

09.03.2026

Vv

Neutral Citation : Yes / No

To:

The State Tax Officer,
Peelamedu South Circle,
Coimbatore.

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C.SARAVANAN, J.

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