IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2151 of 2026
and
W.M.P.Nos.2327 and 2329 of 2026

M/s.Grace Laser Jet Technology,
(Represented by its Proprietor Mr.V.John Philip),
85B, Ranga Complex, 100 Feet Road,
Gandhipuram, Coimbatore-641 012. ... Petitioner

Vs.

1.The Deputy Commissioner (CT) (Appeals),
GST, Coimbatore, Tamil Nadu.

2.Assistant Commissioner (ST),
Gandhipuram Circle, Coimbatore. … Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records in the Impugned Order on the files of the 1st Respondent herein in Form GST APL-02 vide Reference No.ZD3310253340622 dated 29.10.2025 and quash the same while directing the 1st respondent to admit the appeal filed by the petitioner in Form GST APL-01 dated 24.10.2025, as prayed for by the petitioner in their grounds of appeal annexed to their Form GST APL – 01 dated 24.10.2025.

For Petitioner : Mr.K.A.Parthasarathy

For Respondents : Mrs.P.Selvi
Government Advocate

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 29.10.2025, in Form GST APL-02 passed by the 1st respondent for the tax period 2021 – 2022, whereby, the appeal filed by the petitioner on 24.10.2025 against the Assessment Order dated 03.07.2025 passed for the tax period 2021-2022 has been rejected on the ground of limitation.

4. It is noticed that the aforesaid Assessment Order dated 03.07.2025 is detailed in nature which was passed by the 2nd respondent after considering the reply of the petitioner.

5. It is further noticed that the petitioner had already deposited 10% of the disputed tax at the time of filing of the appeal before the 1st respondent on 24.10.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Appellate Authority to pass a fresh order in appeal on terms subject to such Assessee depositing 10% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned order dated 29.10.2025 is quashed and the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% of the disputed tax, over and above 10% of disputed tax already deposited at the time of an appeal dated 24.10.2025 in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order on merits without further reference to limitation, subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the petitioner depositing 10% of the disputed tax as ordered above and the petitioner not being in arrears of any amount barring the amount demanded under the said assessment Order.

10. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

11. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

22.01.2026

ssn

Neutral Citation : Yes / No

To:

1.The Deputy Commissioner (CT) (Appeals),
GST, Coimbatore, Tamil Nadu.

2.Assistant Commissioner (ST),
Gandhipuram Circle, Coimbatore.

<u>C.SARAVANAN, J.,</u>

ssn

<u>W.P.No.2151 of 2026</u>
<u>and</u>
<u>W.M.P.Nos.2327 and 2329 of 2026</u>

<u>22.01.2026</u>