IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3043 of 2026
and
W.M.P.Nos.3443 and 3449 of 2026

M/s. Venkateswara Stores
Rep by its Proprietor
Thiru. C Venkatachalapathy,
No.1/81, South Street, Koothanur-Eriyur Post,
Villupuram District,
Tamil Nadu 607 402.

..Petitioner(s)

Vs

1. The Deputy Commissioner (Appeals) GST,
   Office of the Deputy Commissioner, No.4,
   Bharathiyar Salai,
   Fort Round Road,
   Vellore -632 001.

2. The State Tax Officer,
   Villupuram-II Assessment Circle (GST),
   Villupuram Zone,
   Cuddalore Division.

..Respondent(s)

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 relating to the order dated 13.09.2025 passed by the 1st Respondent herein vide Form GST APL-02 reference number ZD330925151222M rejecting the appeal filed by the petitioner herein in Form GST APL-01 and quash the same and consequentially direct the 1st respondent to condone the delay of 54 days to number the Petitioner's Appeal filed under Section 107 of TNGST CGST Act, 2017.

For Petitioner(s): K.P.P. Raja Raja Chozhan

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 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 13.09.2025 passed by the 1st Respondent, wherein, the Petitioner's appeal against the Order dated 07.02.2025 has been rejected on the ground of limitation. The said appeal was filed by the Petitioner on 31.07.2025 with a delay of 53 days beyond the condonable period of limitation.

4. 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 19.01.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 15% of the disputed tax over and above 10% of the disputed tax already pre-deposited at the time of filing of an appeal before the 1st Respondent on 31.07.2025, as a condition for *denovo* adjudication.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% 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 case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 15% of the disputed tax over and above 10% already pre-deposited at the time of filing of an appeal before the 1st Respondent on 31.07.2025 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 there has been any recovery or any other amount paid by the Petitioner towards the tax liability confirmed vide impugned order, the same

shall be set off against the pre-deposit of 15% as ordered above. This shall however be subject to verification by the Respondents.

9. 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 the limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated. All the issues are left open to be canvassed by the Petitioner.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 15% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount demanded for any other tax period barring the amount demanded under the impugned Order.

11. In case the Petitioner fails to comply with any of the stipulations, the concerned 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.

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

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

04-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

JAS

To

1.The Deputy Commissioner (Appeals) GST
Office of the Deputy Commissioner, No.4, Bharathiyar Salai,
Fort Round Road,
Vellore -632 001.

2.The State Tax Officer
Villupuram-II Assessment Circle (GST),
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C.SARAVANAN, J.

JAS

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