IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 9362 of 2026
and
W.M.P.No.10087 of 2026

Tvl Rithanya Textiles
Rep. by its Partner
Ramasamy Gounder Chandrasekaran,
3 715A, Sakthi Nagar, Trichy Road,
Palladam,Tiruppur 641 662.

..Petitioner(s)

Vs

1. The Deputy Commissioner (CT),
   Appellate Authority,
   GST Appeals,
   Tiruppur.

2. The Assistant Commissioner (ST),
   Palladam-2 Assessment Circle,
   Tiruppur District, Tiruppur.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the orders pertaining to rejection of appeal order of the 1st Respondent in Form GST APL-02 with reference no. ZD3308250564846 dated 06.08.2025 and quash the same as illegal, devoid of merits and in violation of principles of natural justice.

For Petitioner(s): Mr.Varun Pandian

For Respondent(s): Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 06.08.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 06.08.2025.

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 12.01.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner has already pre-deposited 10% of the disputed tax at the time of filing of an appeal on 19.06.2025 and further submits that the Petitioner is willing to additionally pre-deposit 15% of the disputed tax as a condition for *denovo* adjudication.

6. The learned counsel for the Petitioner has also made an following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"The Petitioner is willing to deposit 15% of the disputed tax as directed by this Hon'ble Court."*

7. 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.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned order is quashed and the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner additionally depositing 15% of the disputed tax over and above 10% already

pre-deposited at the time of filing of an appeal on 19.06.2025 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 06.08.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

10. Needless to state, amount which has already recovered from the Petitioner or paid by the Petitioner towards the tax liability confirmed vide impugned order dated 06.08.2025 shall be adjusted towards the pre-deposit of 15% of disputed tax.

11. In case the Petitioner complies 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 of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

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

13. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

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

15. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

11-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

1. The Deputy Commissioner (CT),
   Appellate Authority,
   GST Appeals,
   Tiruppur.

2. The Assistant Commissioner (ST),
   Palladam-2 Assessment Circle,
   Tiruppur District, Tiruppur.

C.SARAVANAN, J.

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