IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 30-01-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

WP No. 3148 of 2026
and
WMP.Nos.3542 & 3543 of 2026

Uzhavar Agro Agencies
Represented by its Proprietor GURUSAMY
D .No. 7, Avanashi Road, Annur Post,
Coimbatore, Tamilnadu 641 653

..Petitioner(s)

Vs

Deputy Commissioner (CT)
Palladam-2, Tiruppur -III
Tiruppur, Tamilnadu.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records on the files of the Respondent herein Appeal ARN # AD331225023331S rejected dated 16.12.2025 with Reference No. ZD3312252537694 in GSTIN/Temp ID/UIN No. 33AYYPG0691F1Z8 dated 16.12.2025 quash the same and to direct the respondent to accept my appeal.

For Petitioner(s): Mr.Raju Sharma M

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

**ORDER**

Ms.Amirtha Poonkodi Dinakaran, 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 16.12.2025, whereby the petitioner's appeal dated 13.12.2025 filed against the Assessment order dated 12.02.2025 has been rejected on the ground of limitation. At the time of filing the appeal on 13.12.2025, the petitioner has already pre deposited 10% of the disputed tax.

4. The appeal came to be dismissed in the light of the law laid down by the Hon'ble Supreme Court of India in ***Sign Enterprise vs. Commissioner of GST & Central Excise.***

5. The learned counsel for the petitioner submits that the petitioner has been suffering from left CG bleed positive, Moderate depressive episode with somatic syndrome and Hypertension in April 2024. Owing to his medical

condition, he was advised complete bed rest and home care from February 2025 to November 2025. During this period, he was unable to walk or stand for long durations and, therefore, could not effectively pursue the appeal proceedings within the prescribed time.

6. Considering the facts and circumstances of the case, and in view of the petitioner's ill health, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner filing a reply to the Show Cause Notice in GST DRC-01 dated 08.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 12.02.2025 as an addendum to the Show Cause Notice dated 08.11.2024, within a period of thirty (30) days from the date of receipt of a copy of this order.

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

8. In case the Petitioner fails to comply with any of the stipulation, the 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.

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

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

**30-01-2026**

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

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To

Deputy Commissioner (CT)
Palladam-2, Tiruppur -III
Tiruppur,
Tamilnadu.

**C.SARAVANAN, J.**

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