IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2026

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4823 & 4826 of 2026
and
W.M.P.Nos.5383 & 5384 of 2026

Sri Jayam Motors
Represented by its authorized signatory,
Mr. Pandurangan Dhakshinamoorthy
74, Trichy Main Road,
Villupuram, Tamil Nadu – 605602. ... Petitioner in both W.Ps

Vs.

The Commercial Tax Officer,
Villupuram-1 Circle,
CT Buildings, Master plan campus,
Collectorate, Villupuram. ... Respondent in both W.Ps

Prayer in W.P.No.4823 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records pursuant to the impugned order dated 06.03.2025 bearing Ref No. ZD3303250303222, pursued by the respondent and quash the same and consequently direct the respondent to provide a fair opportunity by hearing the Appeal filed by the petitioner and further consequently direct the respondent to raise the Attachment of the petitioner's bank account vide A/c. No.1208155000191005 attached vide recovery notice dated 05.11.2025.

Prayer in W.P.No.4826 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records pursuant to the impugned order dated 10.02.2025 bearing Ref No. ZD330225092221U, pursued by the respondent and quash the same and consequently direct the respondent to provide a fair opportunity by hearing the Appeal filed by the petitioner and further consequently direct the respondent to raise the Attachment of the petitioner's bank account vide A/c. No.1208155000191005 attached vide recovery notice dated 05.11.2025.

For Petitioner in both W.Ps	:	Mr.R.Lakshmi Ratan
For Respondent in both W.Ps	:	Mrs.P.Selvi Government Advocate

COMMON ORDER

Mrs.P.Selvi, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondent, these writ petitions are being disposed of at the time of admission.

3. In these writ petitions, the petitioner has challenged the impugned Orders dated 10.02.2025 and 06.03.2025 passed by the respondent, whereby the proposals in the Show Cause Notices dated 08.10.2024 and 25.11.2024 that preceded the aforesaid orders have been confirmed.

4. The impugned orders are *ex parte* orders. Aggrieved by the same, the petitioner filed appeals before the Appellate Commissioner long after the expiry of the limitation prescribed under the respective GST Enactments. Under these circumstances, the Appellate Authority dismissed the appeals on the ground of limitation.

5. As such, the dismissal of the appeals by the Appellate Authority cannot be found fault with. Such dismissal is strengthened by the provisions of the enactment and in light of the law laid down by the Hon'ble Supreme Court.

6. However, considering the facts that the petitioner may have a case and since the impugned orders are *ex parte* orders, since no reply was filed to the notices, the cases are remitted back to the respondent to pass fresh orders on merits following the consistent view taken under similar circumstances,

subject to the petitioner depositing 15% of the disputed tax (in addition to the 10% already deposited) in cash from the Petitioner's Electronic Cash Register within a period of thirty days from the date of receipt of a copy of this order.

7. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notices dated 08.10.2024 and 25.11.2024 together with requisite documents to substantiate the cases by treating the respective impugned orders dated 10.02.2025 and 06.03.2025 as an addendum to the respective show cause notices.

8. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh orders on merits, as expeditiously as possible, preferably within a period of three (3) months of such reply / pre-deposit.

9. It is needless to state that, before passing any such order, the petitioner shall be heard.

10. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with

the above stipulations.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 15% of the disputed tax as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the respective impugned orders.

12. In case the petitioner fails to comply with any of the stipulations, 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.

13. It is noticed that the impugned orders have been uploaded on the web portal digitally, despite the same, the petitioner has filed applications to dispense with the filing of the certified copy of the impugned orders.

14. This Court is of the considered view that once the order is uploaded on the web portal and digitally signed, there is no requirement to file an application to dispense with the filing of the certified copy of the order. As such, technically, the copy of the order downloaded from the web portal is to be treated as the original order. All that is required is an affidavit filed in

support of the downloaded copy in terms of the decision of the Hon'ble Supreme Court, rendered in the context of the Information and Technology Act, 2000. Therefore, the Registry is directed not to insist upon dispense with application, wherever orders are downloaded form the web portal and digitally signed.

15. These Writ Petitions are disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. No costs.

11.02.2026

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Neutral Citation : Yes / No

To

The Commercial Tax Officer,
Villupuram-1 Circle,
CT Buildings, Master plan campus,
Collectorate, Villupuram.

C.SARAVANAN, J.

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W.P.No.4823 & 4826 of 2026

11.02.2026