IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3387 of 2026
and
W.M.P.Nos.3800 and 3801 of 2026

M/s.SMS Mobile Gallery
Represented by its Proprietor
Sanaullah Suhail. ... Petitioner

Vs.

The Deputy Commissioner (CT),
Deputy Commissioner (Appeals),
Hosur. ... Respondent

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 on the files of the Respondent herein Appeal ARN No.AD331125020892F rejected dated 09.12.2025 with Reference No.ZD331225123941P in GSTIN/Temp ID/UIN No.33HDAPS8596H1ZW dated 09.12.2025 quash the same and to direct the Respondent to accept my appeal.

For Petitioner : Mr.M.Raju Sharma

For Respondent : 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 appeal rejection order dated 09.12.2025, whereby the Petitioner's appeal filed on 13.11.2025 against the assessment order dated 03.02.2022 was rejected on the ground of limitation. The Petitioner has earlier suffered an adverse assessment Order dated 09.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 16.12.2021 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 09.12.2025.

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 28.01.2026.

5. The learned counsel for the Petitioner submits that 10% of the disputed tax has been paid at the time of filing of the appeal.

6. At this stage, the learned counsel for the Petitioner further submits that the Petitioner is willing to pre-deposit 90% of the disputed tax over and above the 10% already deposited as a condition for denovo adjudication and seeks two months time to deposit such amount.

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Original Authority 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 case is remitted back to the Original Authority to pass a fresh order on merits subject to the Petitioner depositing 90% of the disputed tax over and above 10% already pre-deposited at the time of filing of an appeal in cash or from the Petitioner's Electronic Cash Register within a period of two months 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 16.12.2021 together with requisite documents to substantiate the case by treating the impugned Order dated 03.02.2022 as an addendum to the Show Cause Notice dated 16.12.2021.

10. In case the Petitioner complies with the above stipulations, the Original Authority 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 shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 90% 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.

12. In case the Petitioner fails to comply with any of the stipulations, the Original Authority 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. Needless to state, before passing any such order, the Original Authority shall give due notice to the Petitioner.

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

02.02.2026

Neutral Citation: Yes / No
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To:

The Deputy Commissioner (CT),
Deputy Commissioner (Appeals),
Hosur.

C.SARAVANAN, J.

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