



WEB COPY

WP No. 3884 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3884 of 2026
and
WMP.Nos.4288 & 4289 of 2026

M/s.Fine Weave Textiles

Rep. by its Partner Sri. M. Sathishkumar,
No.75, Anna Nagar, Trichy Main Road,
Coimbatore-641 005

..Petitioner(s)

Vs

1. The Deputy Commissioner (CT)
Coimbatore.
2. The Assistant Commissioner (ST)
Trichy Road Circle, Coimbatore.

..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 records of the first respondent herein in GSTIN / Temp ID / UIN 33AAFF9036H1ZM/ARN - AD331125021792G and quash the proceeding dated 14.11.2025 passed therein.

For Petitioner(s):

Mr.Raveendran B

For Respondent(s):

Mr.TNC Kaushik

Additional Government Pleader



ORDER

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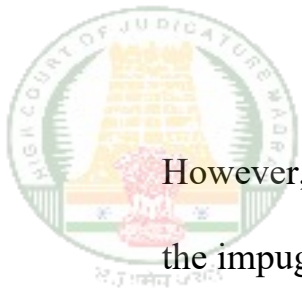
Mr.TNC Kaushik. learned Additional Government Pleader takes notice for the Respondents.

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 14.11.2025 passed by the first respondent, whereby the petitioner's appeal against the order dated 24.02.2025 passed by the second respondent was rejected on the ground of limitation.

4. The facts and record reveal that the second respondent originally passed an assessment order on 24.02.2025. Being aggrieved by the said order, the petitioner filed an application under Section 161 of the respective GST Enactments on 03.05.2025, which came to be rejected by the second respondent on 28.10.2025.

5. In this background, the petitioner challenged the assessment order dated 24.02.2025 by filing an appeal before the first respondent on 13.11.2025.



However, the said appeal was rejected by the office of the first respondent by the impugned order.

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6. The learned counsel for the Petitioner fairly submits that the Petitioner is willing to pre-deposit 15% of the disputed tax as a condition for *denovo* adjudication.

7. Recording the above submission made by the learned counsel for the petitioner, the impugned order dated 14.11.2025 passed by the first respondent is quashed, and the case is remitted back to the second respondent to pass a fresh order on merits, in view of the assessment order dated 24.02.2025, subject to the Petitioner depositing 15% of the disputed tax 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 the Petitioner complies with the above stipulation, the second Respondent shall proceed to pass a final order on merits, in view of order dated 24.02.2025 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.



9. 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 for any other tax period barring the amount demanded under the impugned Order.

10. 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.

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

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

05-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

1. The Deputy Commissioner (CT)
Coimbatore.
2. The Assistant Commissioner (ST)
Trichy Road Circle, Coimbatore



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C.SARAVANAN, J.

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