IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.03.2026

CORAM:

THE HONOURABLE DR. JUSTICE **G.JAYACHANDRAN**
and
THE HONOURABLE MR. JUSTICE **SHAMIM AHMED**

W.A.No.473 of 2026
and
C.M.P.No.4465 of 2026

V.K.Coco Enterprises
Rep by its Proprietor Eswaran Karthi,
D.No. 13/94, Varathappampalayam,
Pachapalayam (PO),
Kangeyam-638701 .. Appellant

Vs.

1.The Deputy State Tax Officer,
Kangeyam Assessment Circle,
No.260, Tiruppur Road, Kangeyam PO,
Tirupur Dist Kangeyam -638701.

2.The Assistant Commissioner Tax Officer [ST][FAC]
No. 260 Tirupur Road Kangeyam PO
Tirupur Dist Kangeyam-638701

3.The Appellate Deputy Commissioner (ST)
Erode Outer Ring Road,
Pudur, Tamil Nadu.

4.The Branch Manager
Tamilnadu Mercantile Bank Ltd.,
127, Karu Road, Laxmi Towers,

Kangeyam,
Tirupur -701

5.The Branch Manager
HDFC Bank Ltd.,
412/5, Tirupur Road Kangeyam,
Tirupur- 638701

6.The Branch Manager
IDBI Bank Ltd., Door No. 118,
Kulanthai Complex, Neelakattu Pudur,
Sivanmalai Village,
Kangayam,Tirupur 638701

7.The Branch Manager
Karur Vysya Bank Ltd.,
716, Tirupur Road, Opp Bus Stand,
Kangeyam, Tirupur 638701

8.The Branch Manager
ICIC Bank Ltd ,
Gangai Complex, 288/ 3 and 4, Chennimalai Road,
Kangeyam, Tirupur 638701 .. Respondents

PRAYER: Writ Appeal filed under Clause 15 of the Letters Patent by setting aside the order of the learned Judge dated 24.09.2025 passed in W.P.No.36462 of 2025 on the file of the Hon'ble High Court of Madras and allow the Writ Petition.

For Appellant : Mr.N.Viswanathan

For R1 to R3 : Mr.C.Harsharaj
Special Government Pleader (Taxes)

For R5 : Mr.C.Mohan

A Rexy Josephine Mary for
M/s.King and Partridge

ORDER

[Order of the Court was made by Dr.G.JAYACHANDRAN., J.**]**

Heard the learned counsel appearing for the appellant, the learned Special Government Pleader (Taxes) appearing for the respondents 1 to 3 and the learned counsel appearing for the 5th respondent.

2. Appeal challenging the order of the learned Single Judge who declined to consider the prayer of the appellant/assessee to quash the order of the 1st respondent dated 21.11.2023 on the ground that it is contrary to law and gross violation of the principle of natural justice.

3. The contention of the appellant/assessee is that the appeal preferred by the assessee before the 1st respondent was rejected after keeping the appeal pending for more than a year, assigning the reasons that the grounds and statements were not enclosed and that there was a delay in annexing the same.

4. The learned counsel for the appellant states that, the observation of the writ Court there is delay in annexing the documents is not correct and he relies upon the acknowledgment of the submission in the form of appeal, wherein the receipt of the deposit and the submission of the appeal have been duly acknowledged.

5. On perusing the records, it is noted that the electronically generated receipt does not discloses any details regarding the annexures. The date of filing is 04.03.2024 and the appeal was disposed on 09.04.2025. The learned Single Judge, after considering the submissions and on perusing the records, found that though the appeal was filed with delay and even assuming that the supporting documents were not mentioned in the annexure, the delay was within the condonable period of limitation under Section 107 of the GST enactments. In order to afford an opportunity to the appellant, who had failed to prefer the appeal along with the annexures, the learned Single Judge had disposed of the writ petition with a direction to deposit 25% of the disputed tax in cash and permitted the assessee to pursue the appeal. Being aggrieved, a review petition filed by the appellant stating that he has already deposited 10% as a precondition to prefer the appeal and therefore, the condition of deposit 25% may be modified.

6. The learned Single Judge has considered the said request and has modified his earlier order of direction. The operative portion of the modified order passed by the learned Single Judge reads as below:

> *"6. It is noticed that there is a considerable delay in approaching the third respondent while filing the appeal. Normally, the Court would have condoned the delay and directed the Appellate Deputy Commissioner to dispose of the appeal. However, it is noticed that the appeal was filed within the condonable period of limitation under Section 107 of the respective GST enactments.*
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> *7. Considering the same and to balance the interest of the Petitioner and the Revenue, there shall be a direction to the petitioner to deposit 15% of the disputed tax in cash 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, over and above the 10% already pre-deposited. All further recovery proceedings including attachment of bank account shall be kept in abeyance pending disposal of the appeal by the 3rd respondent / Appellate Authority against the Assessment Order dated 21.11.2023."*

7. We find that the learned Single Judge have considered the rights of the appellant and also the truncated appeal papers without proper documents, which caused a loss of revenue, had taken a conscious and valuable decision. The learned Single Judge has also made a specific direction that, if the amount not paid within the time prescribed, the writ petition would be dismissed. The appellant had chosen not to comply the said condition, but to prefer the appeal, reiterating the grounds which he has canvassed before the learned Single Judge and failed to succeed.

8. We find no merit in this appeal. Having failed to file the appeal in time with the requisite documents, the appellant cannot keep the litigation pending for one reason or another.

9. For the reasons stated above, this Writ Appeal is dismissed. However, we grant 15 days time from the date of receipt of the order for the appellant to pay the balance 15% of the disputed tax, as directed by the learned Single Judge and pursue the remedy. Consequently, the connected C.M.P., is closed. No costs.

[Dr.G.J., J.] & [S.S.A., J.]
04.03.2026

Index : Yes/No
Neutral Citation: Yest/No

Speaking or Non-speaking order
rpl

rpl
To

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