IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5127 of 2026
and W.M.P.Nos.5685 & 5688 of 2026

Tvl. Infinite Cercle Private Limited
Rep by its Director Mr B Vishnuvardhan
No. 653/ 1A3B,AICRaise Startup Incubation
Center, Madukkarai Road , Eachanari, Coimbatore
641 021

..Petitioner(s)

Vs

1. The Deputy Commissioner (CT)
   Commercial Taxes buildings,
   Dr. Balasundaram Chetiyar Road,
   Coimbatore 641 018

2. The State Tax officer
   Kuniyamuthur Circle,
   Coimbatore

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India to issue a writ of certiorarified mandamus calling for the records of the 1st Respondent vide the impugned Appeal Rejection Order in Form GST APL-02 bearing reference No. ZD3311250213713 dated 03.11.2025 and quash the same as it is in violation of Principles of Natural Justice, and to further direct the 1st Respondent to decide the appeal on merits after taking cognizance of the appeal filed by Petitioner.

For Petitioner(s): Ms.Prageetha. J

For Respondent(s): Mr.V.Prashanth Kiran, Government Advocate

ORDER

Mr.V.Prashanth Kiran, the learned Government Advocate, 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 Government Advocate for the Respondents.

3. In this writ petition, the petitioner has challenged the impugned Appeal Rejection Order dated 03.11.2025 passed by the 1st Respondent, whereby the appeal filed by the Petitioner on 04.10.2025 against the Assessment Order dated 20.05.2025 (passed by the second respondent for the Tax Period Aug 2024 – Oct 2024) was rejected on the ground of limitation.

4. It is noticed that the aforesaid Assessment Order dated 20.05.2025 (passed by the second respondent for the Tax Period Aug 2024 – Oct 2024) was detailed in nature as the petitioner had filed reply to the Show Cause Notice in DRC – 01 dated 24.04.2025 and the same was considered by the second respondent.

5. It is further noticed that the petitioner had already pre-deposited 10% of the disputed tax at the time of filing the appeal dated 04.10.2025.

6.The learned counsel for the petitioner submits that the petitioner is willing to pre-deposit additional 15% of the disputed tax over and above 10% of the disputed tax that was already deposited at the time of filing of the appeal dated 14.10.2025 against the assessment order dated 20.05.2025 as a condition for *de novo* adjudication and he also made an endorsement to that effect in the court bundle.

7. Recording the same and following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the first respondent to pass a fresh order in appeal on merits subject to the petitioner depositing another 15% of the disputed tax over and above 10% of the disputed tax that was already deposited at the time of filing of the appeal dated 14.10.2025 against the assessment order dated 20.05.2025 in case or from the Petitioner's Electronic Cash Ledger within a period of one month from the date of receipt of a copy of this order.

8. In case the petitioner complies with the above stipulations, the first respondent shall proceed to pass a final order on merits without further reference to the limitation.

9. 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.

10. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

20-02-2026

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

BKN

To:

1. The Deputy Commissioner (CT)
   Commercial Taxes buildings,
   Dr. Balasundaram Chetiyar Road,
   Coimbatore 641 018
2. The State Tax officer
   Kuniyamuthur Circle,
   Coimbatore

C.SARAVANAN, J.

BKN

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