IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 5565 and 5569 of 2026 and W.P. No. 18586 of 2025
and
W.M.P. Nos. 6035, 6038, 6041 and 6043 of 2026

W.P. Nos. 5565 and 5569 of 2026

Sajnit Singh Ahluwalia,
Proprietor of M/s. Jeet Granite,
4/72B, Vinayakapuram,
Kurubarahalli Village, Krishnagiri – 635 115. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Krishnagiri – I Division,
559-5, Kallukkurukki Village,
Saamanthamalai Post Collector Office Backside,
Krishnagiri – 635 115.

2.The Deputy State Tax Officer,
Krishnagiri – I Division,
Integrated Commercial Taxes Building,
Krishnagiri – 635 115.

3.The Assistant Commissioner of GST and Central Excise,
Hosur-I Division,
Thally Road, Hosur – 635 109. ... Respondents

Prayer in W.P. No. 5565 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order dated 26.08.2022 in GSTIN: 33AEYPA0451MIZE/2017-18 along with DRC-07 dated 26.08.2022 bearing Ref.No. ZD330822019395G passed by the 1st respondent and the consequent Recovery Notice dated 23.12.2025 issued by the 2nd respondent and quash the same.

Prayer in W.P. No. 5569 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order dated 14.11.2022 in GSTIN: 33AEYPA0451MIZE/2017-18 along with DRC-07 dated 14.11.2022 bearing Ref.No. ZD3311220335858 passed by the 1st respondent and quash the same.

For Petitioner : Mr. G. Madan

For Respondents : Mr. C. Harsha Raj,
Special Government Pleader

W.P. No. 18586 of 2025

Sajnit Singh Ahluwalia,
Proprietor of M/s. Jeet Granite,
4/72B, Vinayakapuram,
Kurubarahalli Village, Krishnagiri – 635 115. ... Petitioner

Vs.

1.The Deputy Commissioner (ST),
GST Appeal, Salem and Erode,
Integrated Commercial Taxes Building,

Room No.233, II Floor,
No.17, Pitchards Road,
Salem – 636 007.

2.The Assistant Commissioner (ST),
Krishnagiri – I Division,
559-5, Kallukkurukki Village,
Saamanthamalai Post Collector Office Backside,
Krishnagiri – 635 115.

3.The Assistant Commissioner of GST and Central Excise,
Hosur-I Division,
Thally Road, Hosur – 635 109. ... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the 1st respondent to restore the Appeals in AP/GST/03/2023 and AP/GST/308/2023 filed by the Petitioner.

For Petitioner : Mr. G. Madan

For Respondents : Mr. C. Harsha Raj,
Special Government Pleader

COMMON ORDER

By this common order, all these Writ Petitions are disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

2. In W.P. Nos. 5565 and 5569 of 2026 the Petitioner has challenged the impugned orders dated 26.08.2022 and 14.11.2022 in Form

GST DRC – 07 passed for the tax period 2017-2018. Aggrieved by the said impugned orders, the Petitioner had filed appeals on 03.10.2022 and 21.12.2022. During the pendency of the aforesaid appeals before the Appellate Authority, the Petitioner was a receipient of two other assessment orders dated 21.04.2023, whereby the proceedings initiated for an identical demand as confirmed in the impugned orders were dropped.

3. Under these circumstances, under the mistaken belief that the demand confirmed vide the impugned orders had been dropped by the aforesaid orders dated 21.04.2023, the Petitioner withdrew the appeals on 29.05.2023 filed on 03.10.2022 and 21.12.2022 against the impugned orders.

4. It appears that subsequently another Show Cause Notice in Form GST DRC – 01 was issued on 21.12.2023 and 20.12.2023 for the tax period July-August, 2017 and on the same day the proposals for demand in the Show Cause Notice in Form GST DRC - 01 were dropped in view of the proceedings that culminated in the impugned orders.

5. It is in this background, the Petitioner has filed the third writ petition in W.P. No. 18586 of 2025 seeking a writ of mandamus to restore the

aforesaid appeals filed on 03.10.2022 and 21.12.2022, which were dismissed as withdrawn on 29.05.2023 by the Appellate Authority.

6. The facts on record reveal that the Petitioner had exported goods and claimed refund of IGST in terms of Section 16 of the IGST Act r/w Section 54 of the CGST Act, 2017. It is further noticed that the withdrawal of the appeal on 29.05.2023 was on account of a mistake. Further, the order dated 21.04.2023 by which the proposals in Show Cause Notice in Form GST DRC – 01 preceding the said order were dropped in the light of the impugned order.

7. Be that as it may, the Petitioner deserves an opportunity to redress the grievance against the impugned orders, against which appeals were filed on the dates mentioned above and were subsequently withdrawn on 29.05.2023. It appears that the Petitioner has already deposited 10% of the disputed tax at the time of filing these appeals.

8. At this stage, the learned counsel for the Petitioner submits that the aforesaid pre-deposit amount has not been refunded to the Petitioner even after the appeals were withdrawn on 29.05.2023.

9. To balance the interest of the Petitioner and the Respondents, these Writ petitions are disposed of by restoring the aforesaid appeals preferred against the impugned orders to the file of the Appellate Authority / 1st Respondent in W.P. No. 18586 of 2025, to decide the same on merits, subject to the Petitioner depositing 15% of the disputed tax over and above 10% already deposited at the time of filing the appeals on 03.10.2022 and 21.12.2022.

10. In the event the earlier deposit has been refunded, the Petitioner shall deposit 25% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order.

11. Upon such compliance, the Respondents / Appellate Authority in W.P. No. 18586 of 2025 shall proceed to pass a fresh order on merits and in accordance with law without further reference to limitation on its own.

12. Subject to Petitioner complying with the above stipulation, the attachment of the Petitioner's bank account shall stand automatically lifted.

13. In the result, W.P.No.18586 of 2025 is allowed with the above directions. Consequently, W.P. No.5565 of 2026 and W.P. No. 5569 of 2026 stand dismissed as no further orders are required to be passed. Connected miscellaneous petitions are closed. No costs.

13.02.2026

Index: Yes / No
Neutral Citation: Yes / No
AT

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C.SARAVANAN, J.

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