IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 11983 of 2026
and WMP Nos.13079 & 13081 of 2026

Mr. Shanmugam Dhakshanamurthy
No. 22, Kokupalayam Road,
Panruti, Cuddalore - 607106

Petitioner(s)

Vs

1. The State Tax Officer (ST)
Panruti -Town Assessment Circle,
Commercial Taxes Building,
Old Kumbakonam Road, Panruti,
Cuddalore District- 607 106.

2.The Deputy Commissioner (CT)
No. 8, Sub Jail Road, Manjakuppam,
Cuddalore-607001.

Respondent(s)

COMMON PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the 2nd Respondent in proceedings dated 26-12-2025 in proceeding reference No ZD331225389970 and quash the same and direct the 2nd Respondent to take the appeal on file and dispose of the same giving opportunity to the petitioner.

For Petitioner(s): Mr. Rajagopalan N R

For Respondent (s): Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the Respondents.

2.This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3.The Petitioner is before this Court challenging the order dated 06.02.2025, whereby, the proposal in the Show Cause Notice in GST DRC-01 issued to the petitioner on 09.11.2024 under Section 73/74 has been confirmed.

4.Thereafter, the Petitioner filed an application for rectification of the order on 07.04.2025, which was rejected by an order dated 23.10.2025.

5.Aggrieved by the same, the Petitioner filed an appeal before the appellate authority, namely the office of the 2nd Respondent, on 13.11.2025. At the time of filing of the appeal, the Petitioner had deposited a sum of Rs.38,218/- being 10% of the disputed tax confirmed by the aforesaid order dated 06.02.2025. However, the appeal was rejected on the ground of limitation on 26.12.2025.

6.The learned counsel for the Petitioner has produced a copy of the Electronic Credit Ledger of the Petitioner for the relevant period, which indicates that a sum of Rs.3,82,172/- has been recovered from the Petitioner’s Electronic Credit Ledger. Thus, *prima facie,* it appears that the entire disputed tax has been recovered from the Petitioner and over and above the same the Petitioner had also deposited 10% of the disputed tax on 13.11.2025 at the time of filing of the appeal before the office of the 2nd Respondent, which came to be rejected on 26.12.2025.

7.Considering the same, I am inclined to dispose of this Writ Petition by restoring the appeal to the file of the 1st respondent appellate authority, with a direction to dispose of the appeal on merits, without further reference to limitation.

8.This writ petition is disposed of. No Costs. Consequently, connected Miscellaneous Petitions are closed.

27-03-2026
(1/2)

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

To

1.The State Tax Officer (ST)
Panruti -Town Assessment Circle,
Commercial Taxes Building,
Old Kumbakonam Road, Panruti,
Cuddalore District- 607 106.

2.The Deputy Commissioner (CT)
No. 8, Sub Jail Road, Manjakuppam,
Cuddalore-607001

C.SARAVANAN J.

ssr

WP No. 11983 of 2026

27-03-2026
(1/2)