IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 24-02-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 6707 of 2026**
**and W.M.P.Nos.7287 & 7290 of 2026**

Tharksha Trades
Rep by proprietor R.Karthikeyan,
GSTIN.33ANJPK4928K1ZQ
596/1A Muthanampalayam Road Nallur,
Tiruppur,
Tamil Nadu-641 606

..Petitioner(s)

Vs

1. Deputy Commissioner (CT),
   State Tax Appeals
   Tiruppur -CT Division
   Tiruppur-641 603

2. Assistant Commissioner (ST),
   Tiruppur Rural-I Assessment CircleOffice of
   the Assistant Commissioner State Taxes
   Tiruppur-641 606.

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records of the impugned order in Form GST APL-02 bearing Reference No. ZD3301261301532 dated 20.01.2026 issued by the Appellate Authority and quash the same as illegal, arbitrary, devoid of Merits and against the principles of natural justice and law. And further, direct the Respondent No 1 to admit the appeal filed by the Petitioner under Section 107 of the CGST/TNGST Act 2017, on merits in accordance with law by condoning the marginal delay.

For Petitioner(s): Mr.Satheesh Kumar

For Respondent(s): Mr.TNC Kaushik, Additional Govt. Pleader

**ORDER**

Heard Mr.Satheesh Kumar, the learned counsel for the petitioner and Mr.TNC Kaushik, the learned Additional Government Pleader 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 in Form GST APL-02 dated 20.01.2026, passed by the first respondent, whereby the petitioner's appeal against the Assessment Order dated 24.09.2025 has been rejected on the ground of limitation.

4. The aforesaid Assessment Order dated 24.09.2025 passed by the second respondent for the Tax Period April 2021 – March 2022 was preceded by a Show Cause Notice in GST DRC – 01 dated 10.07.2025, to which the petitioner failed to file a reply. Thus, the Assessment Order has been passed.

5. The consistent view of the Court under similar circumstances is to remit the case back to the original authority subject to the Assessee depositing 25% of the disputed tax.

6. The learned counsel for the petitioner on the other hand would cite the decision of this Court in the ***Tvl.Sri Sai Traders Vs. Deputy Commissioner (ST), Goods and Service Tax Appeals*** in ***W.P.No.12860 of 2024*** dated ***07.06.2024***, and submitted that under identical situation, the Court has interfered by giving liberty to the assessee therein to pursue the appellate remedy before the appropriate authority.

7. It is noticed that the order which has been referred to by the learned counsel for the petitioner do not indicate as to whether the order impugned therein was *ex parte* order or not.

8. The facts of the present case indicates that an *ex parte* order is passed by the Original Authority, namely the second respondent, as the petitioner failed to file a reply to the show cause notice dated 10.07.2025. As such, there is no scope for allowing the petitioner to pursue the remedy before the appellate authority even if the appeal was filed belatedly.

9. It would have been different if the order was passed after considering the petitioner's reply and the appeal was filed belatedly. In such case, such a delay could have been condoned following the consistent view taken under similar circumstances. Therefore, the writ petition is liable to be dismissed for the relief sought for in this writ petition.

10. It is further noticed that the petitioner had already deposited 10% of the disputed tax at the time of filing the appeal dated 05.01.2026.

11. At this juncture, the learned counsel for the petitioner submits that the petitioner is willing to pre-deposit another 15% of the disputed tax over and above 10% of the disputed tax already deposited at the time of filing the appeal dated 05.01.2026 and he had also made an endorsement to that effect in the Court bundle.

12. Considering the above and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the second respondent to pass a fresh order on merits subject to the Petitioner depositing another 15% of the disputed tax over and above 10% of disputed tax pre-deposited at the time of filing of the appeal, in cash or from the Petitioner's Electronic Cash Register within a period of sixty (60) days from the date of receipt of a copy of this

order.



13. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 10.07.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 20.01.2026 as an addendum to the Show Cause Notice dated 10.07.2025.

14. In case there has been any recovery or any other amount paid by the Petitioner towards the tax liability confirmed vide Assessment Order dated 24.09.2025, the same shall be set off against the pre-deposit of 15% as ordered above. This shall however be subject to verification by the 2nd respondent.

15. In case the Petitioner complies with the above stipulations, the second respondent shall proceed to pass a final order on merits 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, if any, shall also stand automatically vacated. All the issues are left open to be canvassed by the Petitioner.

16. It is made clear that bank attachment, if any, shall be lifted subject to the Petitioner depositing another 15% of the disputed tax as ordered above and

the Petitioner not being in arrears of any other amount demanded for any other tax period barring the amount demanded under the impugned Order.

17. In case the Petitioner fails to comply with any of the stipulations, the concerned 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.

18. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

**24-02-2026**

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

BKN

To:

1. Deputy Commissioner (CT),
   State Tax Appeals
   Tiruppur -CT Division
   Tiruppur-641 603
2. Assistant Commissioner (ST),
   Tiruppur Rural-I Assessment CircleOffice of the Assistant Commissioner
   State Taxes Tiruppur-641 606.

**C.SARAVANAN, J.**

**BKN**

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