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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5921 of 2026
and
WMP Nos.6442 & 6447 of 2026

Tvl.Hi-End Software Integrated
Rep. by its Proprietor S.Kathiravan,
5A Indira Nagar, Sungam Bye Pass Road,
Ramanathapuram,
Coimbatore 641045

..Petitioner(s)

Vs

1. The State Tax Officer,
   Trichy Road Assessment Circle,
   Coimbatore.

2. The Deputy Commissioner (CT),
   GST Appeal,
   Coimbatore

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for records pertaining to the impugned order passed by the 1st Respondent vide his order in reference No.:ZD330923230930J dated 29.09.2023 (Financial Year 2018-2019) and consequential order passed by the 2nd respondent vide his order in FORM GST APL-04, Order No.- ZD330226025693K dated 04-02-2026 and quash the same as it is illegal and in gross violation of Principles of Natural Justice.

For Petitioner(s): Mr.P.Arumugam

For Respondent(s): Mrs.P.Selvi
Government Advocate.

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ORDER

Mrs.P.Selvi, 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 is before this Court against the impugned Assessment Order dated 29.09.2023 passed by the first respondent and also the order dated 04.02.2026, whereby the petitioner's appeal against the aforesaid assessment order, filed on 21.01.2026, has been rejected.

4. By the Assessment Order dated 29.09.2023, the petitioner was imposed with a tax liability of Rs.1,69,062/- . At the time of filing the appeal before the second respondent on 21.01.2026, the petitioner had deposited a sum of Rs.16,906/-, being 10% of the disputed tax as required under Section 107 of the respective GST Enactments had the appeal been filed within the prescribed time.

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5. However, the second respondent dismissed the appeal on the ground of limitation, which is strictly in accordance with the limitation prescribed under Section 107 of the respective GST Enactments and in accordance with the law settled by the Hon'ble Supreme Court.

6. The case of the petitioner is that the petitioner had raised invoices and recorded the same in GSTR-01. However, the recipients subsequently cancelled the work order in respect of the supply. The petitioner failed to cancel the E-way Bill in accordance with the invoices. It is submitted that there is no actual tax liability, except for the technical error on the part of the petitioner in not cancelling the E-way Bill, with consequently got reflected in GSTR-01.

7. The learned counsel for the petitioner, on instructions, expressed the petitioner's willingness to deposit 40% of the disputed tax over and above the 10% already deposited on 21.01.2026 and made an endorsement to that effect in the Court bundle.

8. Recording the above submission and the endorsement made in the Court bundle, the case is remitted back to the first Respondent to pass a fresh order on merits subject to the Petitioner depositing another 40% of the disputed tax, over and above the 10% already pre-deposited at the time of filing the

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appeal, in case or from the petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of copy of this order.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 04.05.2022 together with requisite documents to substantiate the case by treating the impugned Order dated 29.09.2023 as an addendum to the Show Cause Notice dated 04.05.2022.

10. In case the Petitioner complies with the above stipulations, the first 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 shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing another 40% of the disputed tax, over and above the 10% already pre-deposited at the time of filing the appeal as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

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12. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

13. Needless to state, before passing any such order, the first Respondent shall give due notice to the Petitioner.

14. 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

AV

To

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C.SARAVANAN, J.

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