IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13905 of 2026
and
W.M.P.No.15143 of 2026

M/s.SHRI HARI APPARELS
Rep by its Proprietor, Govindan Kumar,
No.169, Rajeev Gandhi Nagar,
Vaaikkalmedu, Tiruppur, Tamil Nadu 641606

..Petitioner(s)

Vs

1. The Appellate Deputy Commissioner (CT)
   Commercial Tax Building, 1st Floor,
   42, Kumaran Road,Tiruppur.

2. The Deputy State Tax Officer -1 (ST)
   Pongalur Assessment Circle, Tiruppur -1.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Certiorarified Mandamus, to call for the records pertaining the Rejection order dated 22.12.2025 made in Reference No.ZD331225337554I passed by the 1st Respondent and quash the same and Consequently direct the 1st Respondent to hear and dispose the appeal filed by the petitioner merits as against the order of the 2nd Respondent made in GSTIN. 33EMSPK7786K1Z1 / 2020- 2021 dated 28.07.2025 within the time stipulated by this Court.

For Petitioner(s): Mr. S. Thirumavalavan

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

ORDER

Mrs. P. Selvi, learned Government Advocate, takes notice for the Respondent.

2. The Writ Petition is disposed of at the admission stage itself, after hearing the learned counsel for the Petitioner and the learned Government Advocate.

3. The Petitioner is before this Court against the Impugned Order dated 22.12.2025 passed by the 1st Respondent, whereby the Petitioner's appeal has been rejected on the ground of limitation.

4. It is noticed that the Petitioner had preferred the appeal beyond the prescribed period of limitation, but within the condonable period of limitation prescribed for filing an appeal under Section 107 of the respective GST enactments, 2017.

5. It appears that the original Impugned Order dated 28.07.2025 was passed *ex parte* by the 2nd Respondent.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 15% of the disputed tax as a condition for *denovo* adjudication.

7. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"Ten percent already paid by the petitioner only 15% petitioner ought to pay by the petitioner as per the Hon'ble Court order"*

8. Recording the above consent, the case is remitted back to the 2nd Respondent to pass a fresh order on merits, in lieu of the Impugned Order dated 28.07.2025, subject to the Petitioner depositing 15% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice dated 16.04.2025 together with requisite documents to substantiate the case by treating the Impugned Order dated 28.07.2025 as

addendum to the Show Cause Notice dated 16.04.2025.

10. In case the Petitioner complies with the above stipulations, the 2nd 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 15% of the disputed tax 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.

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 Respondents shall give due notice to the Petitioner.

14. This Writ Petition stands disposed of with the above observations. No costs. Consequently, the connected miscellaneous petition is also closed.

10-04-2026

Neutral Citation: Yes/No

klt

To

1. The Appellate Deputy Commissioner (CT)
   Commercial Tax Building, 1st Floor,
   42, Kumaran Road, Tiruppur.

2. The Deputy State Tax Officer -1 (ST)
   Pongalur Assessment Circle, Tiruppur -1

C.SARAVANAN, J.

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