IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 25-03-2026**

CORAM

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

**WP No. 11408 of 2026**
**and WMP Nos.12413 & 12414 of 2026**

Tvl.Minhaj Ali Trader
Represented by Ahmed Ali Ambur Rafeeq
GSTIN 33APFPA0770F1ZJ
Ground Floor, 62/245/B47/11, Syed Shafi Street,
Near Basheerabad Mosque,
KK Street Extension, Vaniyambadi
Tirupathur-635 751

..Petitioner(s)

Vs

1. Deputy Commissioner (CT)
   Commercial Taxes Building,
   Bharathiyar Salai, Fort Round,
   Vellore-632 001
2. State Tax Officer, Vaniyambadi Assesment
   Circle, Office of the Assistant Commissioner
   (State Taxes) Vaniyambadi, Pandit Jawaharlal
   Nehru Road, Court Complex, Vaniyambadi-635
   751

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of impugned order in Form GST APL-02 bearing Reference No. ZD3312253897815 dated 26.12.2025 and quash the same as illegal, arbitrary, devoid of Merits and against the principles of natural justice and law. Consequently, direct the 1st Respondent to admit the appeal by condoning the delay of 188 days.

For Petitioner(s): Mr.Nagarjun S

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 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 has challenged the impugned Assessment Order dated 26.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 15.10.2024 wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus suffered the impugned Order dated 26.12.2025.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired long before. However, the present Writ Petition has been filed only on 18.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit an additional 40% of the disputed tax over and above 10% already pre-deposited at the time of filing an appeal on 11.10.2025 before the 1st Respondent against the order dated 31.12.2024 as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle.

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

> *"Willing to pay another 40% over and above of already deposit of 10% deposit made during filing of appeal within a period of 8 weeks as a pre-condition to restore the appeal."*

7. The consent of the learned counsel for the Petitioner stands recorded. Accordingly, the case is restored back to the 1st Respondent to dispose the appeal on merits subject to the Petitioner depositing aforesaid 40% of the disputed tax within a period of eight weeks from the date of receipt of a copy of this order subject to the Petitioner complying with the above stipulation the 1st Respondent shall dispose the appeal on merits without reference to the limitation.

8. In case there has been any recovery or any other amount paid by the

Petitioner towards the tax liability confirmed vide impugned order dated 26.12.2025, the same shall be set off against the pre-deposit of 40% as ordered above.

9. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order on merits without further reference to the limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing another 40% 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.

11. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

12. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

**25-03-2026**

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

GBI

To

1. Deputy Commissioner (CT)
   Commercial Taxes Building,
   Bharathiyar Salai, Fort Round,
   Vellore-632 001
2. State Tax Officer,
   Vaniyambadi Assesment Circle
   Office of the Assistant Commissioner State Taxes Vaniyambadi, Pandit Jawaharlal Nehru Road,
   Court Complex, Vaniyambadi-635 751

**C.SARAVANAN, J.**

**GBI**

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