IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9958 of 2026
and
WMP NO. 10780 OF 2026,WMP NO. 10781 OF 2026

M/s Anjaneya Non Wovens
Rep by its Managing Partner, Suresh
Radhika 7/2 Somavarapatti Village,
Senjerimalai Raod Pethappampatti po,
Tiruppur 642 205.

Petitioner(s)

Vs

1. The Deputy Commissioner
O/o The Deputy Commissioner (St)
(GST) Appeal Indira Nagar,
Avinashi Road , Tiruppur.

2.The Assistant Commissioner (st)
Udumalpet North Assessment Circle,
Tiruppur.

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the entire records connected with the impugned order passed by the 1st Respondent vide Form GST APL - 021 in ARN AD330126053166 E dated 11.02.2026 GSTIN: 33ABHFA7925L1Z7 and quash the same and direct the 1st respondent to take the appeal filed by the petitioner against the order in Ref No ZD330825026374F dated 04.08.2025 passed by the 2nd respondent on record and dispose the same on merits.

For Petitioner(s): Mr. A. Arun

For Respondent (s): Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C. Harsharaj, learned Special Government Pleader 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 Special Government Pleader for the Respondents.

3.The petitioner is before this Court against the impugned order dated 11.02.2026 whereby the petitioner's appeal against the order dated 04.08.2025 has been rejected on the ground of limitation. The appeal has been filed beyond the condonable period of limitation provided under Section 107 of the respective GST Enactments, as such, dismissal of the appeal by the 1st respondent cannot be found fault with.

4.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 seeking liberty to agitate his claims before the 1st Respondent/Appellate Authority.

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

"Petitioner undertakes to deposit 15% of the disputed tax amount".

6. Recording the submission of the learned counsel for the Petitioner, the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 15% of the disputed tax over and above the 10% diposited while filing the Appeal 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.

7. In case the Petitioner complies with the above stipulations, the 1st Respondent/Appellate Authority shall consider the appeal and dispose the same on merits, and in accordance with law on its own turn without further reference to limitation.

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

17-03-2026

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

To

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O/o The Deputy Commissioner (St)
(GST) Appeal Indira Nagar, Avinashi
Road , Tiruppur

2.The Assistant Commissioner (st)
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Tiruppur

C.SARAVANAN J.

kp

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