IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9964 of 2026
and WMP Nos.10785 & 10788 of 2026

M/s Shri Vari Textiles
Rep by its Managing partner, Mr. R.
Gopalakrishnan SF. no 880/1
Kannamanaickanur Po Udumalpet,
Tiruppur 642 154

Petitioner(s)

Vs

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

2.The Commercial Tax Officer (st)
Udumalpet South Assessment Circle,
Tiruppur

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of 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 331125001654M dated 22.12.2025 GSIN 33AEHFS6219J1ZU and quash the same and direct the 1st respondent to take the appeal filed by the petitioner against the order in Ref No ZD 33625211268J dated 20.06.2025 passed by the 2nd respondent on record and dispose the same on merits.

For Petitioner(s): A Arun
M. Muthu Yazhini
S.R Gerthanaa Sri

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.The petitioner is before this court against the impugned order dated 22.12.2025 passed by the 1st respondent/Appellate Authority whereby the petitioner appeal against the order dated 20.06.2025 has been rejected on the ground of limitation. The said appeal has been rightly rejected by the Appellate Authority as it is 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. It is also noticed that the petitioner had filed the appeal against the order dated 20.06.2025 on 21.08.2025 which came to be rejected by an order dated 25.10.2025 on the ground that Non-receipt of certified copies, Statement of Facts, Ground of Appeal not attached with annexure of FORM GST APL-01. However, it appears that the petitioner has deposited 10% of the disputed tax as is reflected from Form GST- 02 dated 25.10.2025 while rejecting the appeal filed on 21.08.2025.

4. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 15% of the disputed tax over and above the 10% deposited while filing the Appeal 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 an 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 same, the case is remitted back on the file of 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% deposited 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 shall consider the appeal and dispose the same, on merits and in accordance with law, on it's 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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C. SARAVANAN. , J

kp

W.P.No.9964 of 2026

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