IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-03-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10624 of 2026
and
W.M.P.Nos.11517 and 11518 of 2026

Tvl TKGARMENTS,
Proprietor by Sivashankar,
16A, Bhavani Nagar, 2nd Street,
PN Palayam, Tiruppur.

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST) (FC),
   Kongu Nagar Assessment Circle,
   Tiruppur district.

2. The Deputy Commissioner (GST Appeal),
   Erode.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records leading to the issuance of proceedings with order in GSTIN:33BRXPS1255G1ZE/2018-19 dated 20.08.2025 along with and the consequential demand order Ref. ZD3308252175386 dated 20.08.2025 passed by the 1st respondent, and the dismissal order in reference no Form GST APL-02 reference No.ZD330126129446k dated 20.01.2026 passed by 2nd respondent and to quash the same and consequently direct the 2nd respondent to condone the delay of 32 days in filing the appeal beyond the statutory period.

For Petitioner(s): Mr.K.Muruganandham

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 Assessment Order dated 20.08.2025 passed by the 1st Respondent and impugned order dated 20.01.2026 passed by the 2nd Respondent, whereby, the Petitioner's appeal against the impugned Assessment order dated 20.08.2025 was rejected on the grounds of limitation.

4. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit another 15% of the disputed tax over and above 10% already pre-deposited at the time of filing of an appeal on 20.12.2025 as a condition for *denovo* adjudication.

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:-

> *"The Petitioner undertake to deposit15% of amount of demand order date 20.08.2025."*

6. Recording the above consent given by the Petitioner, the 2nd mentioned order dated 20.01.2026 stands quashed and the case is remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner depositing another 15% of the disputed tax over and above 10% already pre-deposited at the time of filing of an appeal in cash or from the Petitioner's Electronic Credit Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.

7. In case if there has been any amount recovered or any other amount paid by the Petitioner towards the tax liability confirmed vide impugned Assessment order, the same shall be set off against the pre-deposit of 15% as ordered above. This shall however be subject to verification by the Respondents.

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

9. 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 demanded for any other tax period barring the amount demanded under the impugned Order.

10. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

11. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

23-03-2026

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

1. The Assistant Commissioner (ST) (FC),
   Kongu Nagar Assessment Circle,
   Tiruppur district.

2. The Deputy Commissioner (GST Appeal),
   Erode.

C.SARAVANAN, J.

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