IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2026

CORAM

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.Nos.10787, 10807 and 10813 of 2026
and
W.M.P.Nos.11714, 11716, 11739, 11742 and 11749 of 2026

M/s.Tamilagam Steel Trading
Represented by its Partner V.Sabarisan
AL-12-22, Chennai Bye Pass Road
Kumaragiri, Salem - 636 015. ... Petitioner in all WPs

Vs.

1. The Deputy Commissioner,
GST Appeals, Commercial Taxes Building
Pitchards Road, Salem - 7.

2. The Assistant Commissioner (ST)
Kondalampatty Assessment Circle
Room No.324, Integrated Commercial Taxes Building
Hastampetty, Salem - 7.

3. The Assistant Commissioner
Commercial Tax Department
Dharmapuri.

4. The Assistant Commissioner (ST) (FAC)
Kondalampatty Assessment Circle
Salem. ... Respondents in all WPs

Prayer:

Writ Petition No.10787 of 2026 filed under Article 226 of Constitution of India, praying to issuance of Writ of Certiorarified Mandamus, calling for the records in notice passed by the 1st respondent in Appeal No.AP/GST/01/2022 dated 17.02.2023 and seeking to quash the same as arbitrary and direct the 1st respondent to hear the matter on merits.

Writ Petition No.10807 of 2026 filed under Article 226 of Constitution of India, praying to issuance of Writ of Certiorarified Mandamus, calling for the records in notice passed by the 1st respondent in Appeal No.AP/GST/02/2022 dated 17.02.2023 and seeking to quash the same as arbitrary and direct the 1st respondent to hear the matter on merits.

Writ Petition No.10813 of 2026 filed under Article 226 of Constitution of India, praying to issuance of Writ of Certiorari, calling for the records in notice passed by the 4th respondent in Na.Ka.897/221/A3 dated 11.11.2024 and consequential proceedings in Na.Ka.274/2025/A2 dated 18.02.2026 issued by the 3rd respondent and seeking to quash the same as arbitrary.

For Petitioner in all WPs	:	Mr.M.Narasimha Bharathi
For Respondents in all WPs	:	Mr.T.N.C.Kaushik Additional Government Pleader

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COMMON ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts notice for the Respondents.

2. These three writ petitions are being disposed of by a common order with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents.

3. This order has been passed in the light of cancellation of the Petitioner's GST registration on 26.09.2019 in Form GST REG-19. The Petitioner had earlier approached this Court by filing a writ petition in W.P.No.5846 of 2022 which came to be allowed on 15.03.2022 by granting liberty to the Petitioner to prefer an appeal before the Appellate Authority.

4. Pursuant to the aforesaid order, the Petitioner preferred an appeal before the Appellate Authority, against the order dated 26.09.2019 on 24.03.2022. However, the said appeal was dismissed by order dated 13.01.2023, which is the subject matter of W.P.No.10782 of 2026. By a separate order passed today in W.P.No.10782 of 2026, this Court has

restored the said appeal to the file of the Appellate Authority, as the Petitioner has failed to appear before the Appellate Authority.

5. Insofar as the present three writ petitions are concerned, the Petitioner has challenged orders of the Appellate Authority dated 17.02.2023, 25.08.2021 and 28.08.2021 passed under Sections 62 and 63 of the respective GST Enactments.

6. The case of the Petitioner is that, pursuant to the order dated 15.03.2022 in W.P.No.5846 of 2024, the Petitioner had filed returns on 27.12.2021 for the assessment year 2018-2019 and subsequently, on 04.09.2023, pursuant to the order of this Court for the assessment year 2018-2019, the petitioner had also filed returns for the assessment year 2019-2020 on 04.09.2023.

7. The learned counsel for the Petitioner submitted that the appeals were rejected by the Appellate Authority on the ground that the Petitioner failed to appear before the Respondent on the dates specified for personal hearing.

8. In W.P.No.10813 of 2026, the Petitioner has also challenged the recovery proceedings initiated by way of attachment of the Petitioner's property by invoking machinery under the provisions of the Tamil Nadu Revenue Recovery Act. The amounts sought to be recovered arise out of the orders dated 25.08.2021, 28.08.2021 and 14.08.2024 passed under Section 64 read with Section 73 which is the subject matter of W.P.No.10778 of 2026 that has already been disposed of by a separate order by making statutory intervention under Section 16 of GST Act.

9. It is relevant to note that under Section 62(2) of the respective GST Enactments, Section 62(2) along with proviso of the respective GST Enactments reads as follows:

> *"Section 62 Assessment of non-filers of returns:*
>
> *(1) ……………………*
>
> *(2) Where the registered person furnishes a valid return within sixty days of the service of the assessment order under sub-section (1), the said assessment order shall be deemed to have been withdrawn but the liability for payment of interest under sub-section (1) of Section 50 or for payment of late fee under Section 47 shall continue*
>
> *Provided that where the registered person fails to furnish a valid return within sixty days of the service of the assessment*

order under sub-section (1), he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of Section 50 or to pay late fee under Section 47 shall continue."

10. Considering the fact that the Petitioner had filed returns on the dates mentioned above, pursuant to the order dated 15.03.2022 in W.P.No.5846 of 2024, this Court is inclined to dispose of these three writ petitions by granting liberty to the Petitioner to prefer statutory appeals before the Appellate Tribunal under Section 112 of the respective GST Enactments, within a period of 30 days from the date of receipt of a copy of this order.

11. In the meantime, all recovery proceedings pursuant to the recovery notice dated 18.02.2026 shall be kept in abeyance, in view of the orders passed in W.P.Nos.10778 of 2026 and 10782 of 2026 and in the light of the liberty given to the Petitioner to file statutory appeals before the Tribunal under Section 112 in W.P.Nos.10787, 10807 and 10813 of 2026.

12. With the above directions, the three Writ Petitions stand disposed. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

18.03.2026

Index: Yes/No
Speaking Order : Yes/No
Neutral Citation Case : Yes/No

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To

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C.SARAVANAN, J

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(3/3)