IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2026

CORAM

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

W.P.No.13652 of 2026
and
W.M.P.Nos.14931 & 14933 of 2026

K.V.Akkandi Chettiar & A.Srinivasan
Represented by its Partner,
P.Arulmani,
Having Office at No.24/169, 2nd Street,
Leigh Bazzar, Salem – 636 009.
And also residing at No.14D/1,
Thamman Road, Arisipalayam,
Leigh Bazaar, Salem – 636009. ... Petitioner

Vs.

1. The Deputy Commissioner,
GST Appeals,
Salem.

2. The Commercial Tax Officer (GST),
Office of the Commercial Tax Office,
Salem.

3. The Assistant Commissioner (ST),
Arisipalayam Circle,
Salem. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the second respondent in respect of the Impugned Order under Section 74 and Rule 142(5) of the Tamil Nadu Goods and Service Tax Act 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 both dated 03.04.2025 and having Reference Number ZD330425031702T and its annexure dated 03.04.2025 in GSTIN: 33AAEFK3335L1ZE passed by the second respondent for FY 2022-23 along with the acknowledgment in Form GST APL-02 dated 24.12.2025 having Reference Number ZD331225377801F issued by the first respondent under Rule 108(3) of the Central Goods and Services Tax Rules, 2017/Tamil Nadu Goods and Services Tax Rules, 2017 for the FY 2022-23 and quash the same as illegal, contrary to the provisions of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 and in violation of principles of natural justice and fair play.

For Petitioner : Ms.S.Abirami
For Mr.B.Dharani

For Respondents : Mrs.K.Vasanthamala
Government Advocate

**ORDER**

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the respondents.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondents, this writ petition is being disposed of at the time of admission.

3. The petitioner is before this Court against the impugned Order dated 03.04.2025 passed by the 2nd respondent for the Assessment Year 2022-2023, after the petitioner's appeal dated 30.07.2025 was rejected on 24.12.2025 on the ground of limitation.

4. It is noticed that the petitioner has already pre-deposited 10% of the disputed tax at the time of filing the appeal.

5. The learned counsel for the petitioner would submit that the petitioner is willing to pay another 15% of the disputed tax covered by the impugned Order dated 03.04.2025 as a condition for *de novo* adjudication.

The learned counsel also made an endorsement in the bundle to the following effect:

"The petitioner is willing to additional 15% of disputed tax"

6. The Learned Government Advocate for the respondents would submit that she has no objection to the same.

7. Recording the submission of the learned counsel for the petitioner and the learned Government Advocate for the respondents, the case is remitted back to the 2nd respondent to pass a fresh order on merits, subject to the petitioner depositing 15% of the disputed tax (in addition to the 10% already deposited) confirmed by the impugned order, either in cash or through the Petitioner's Electronic Credit Ledger, within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 08.01.2025 together with requisite documents to substantiate their case by treating the impugned Order dated 03.04.2025 as an addendum to the said notice.

9. Subject to the petitioner complying with the above stipulations, the 2nd respondent shall proceed to pass fresh order on merits and in accordance with law, as expeditiously as possible, preferably within a period of three (3) months of such reply / deposit.

10. It is needless to state that, before passing any such order, the petitioner shall be heard.

11. The attachment of the petitioner's bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

12. It is made clear that the bank attachment shall be lifted, subject to the deposit of an additional 15% 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.

13. In case the petitioner fails to comply with any of the stipulations, the respondents are 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.

14. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

09.04.2026

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Neutral Citation : Yes / No

To

1. The Deputy Commissioner,
   GST Appeals,
   Salem.

2. The Commercial Tax Officer (GST),
   Office of the Commercial Tax Office,
   Salem.

3. The Assistant Commissioner (ST),
   Arisipalayam Circle,
   Salem.

**C.SARAVANAN, J.**

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W.P.No.13652 of 2026

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