IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12415 of 2026
and
W.M.P.Nos.13563 and 13567 of 2026

Tvl.SM Traders,
Represented by its Proprietor
S.Muniappan ... Petitioner

Vs.

The Deputy Commissioner (CT),
SGST Appeal,
Dr.Balasundaram Road,
Coimbatore – 641 018. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order in Form GST APL-02 bearing reference no.ZD330925120362N/2023-24 dated 11.9.2025 issued by the Respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

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

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. The Petitioner is before this Court against the impugned Order dated 11.09.2025 whereby the Petitioner's appeal against the Order dated 29.05.2025 has been rejected as the appeal was filed beyond the limitation period prescribed under Section 107 of the respective GST Enactments.

4. Learned counsel for the Petitioner submits that at the time of filing of appeal before the Appellate Authority herein, the Petitioner has deposited 10% of the disputed tax covered by the order dated 29.05.2025 and the same stands recorded in the impugned Order dated 11.09.2025 in Form GST APL-02.

5. A reading of the Order passed by the Original Authority namely the State Tax Officer, Annur Circle, Annur dated 29.05.2025 for the Tax Period 2023-2024 in response to a Show Cause Notice in GST DRC-01 dated 14.03.2025 indicates that the Petitioner has not replied to the Show Cause Notice dated 14.03.2025 despite reminders dated 22.04.2025 and 12.05.2025.

6. The demand has been confirmed against the Petitioner taking note of the Scheme of Section 16 of the respective GST Enactments and taking note of **Circular No.9 of 2022-Central Tax (Rate) dated 13.07.2022**.

7. Learned counsel for the Petitioner submits that *post facto* the entire balance amount was also recovered on 12.02.2026.

8. Learned Government Advocate for the Respondent is however unable to confirm the same.

9. At this juncture, the learned counsel for the Petitioner submits that the Petitioner is willing to deposit 15% of the disputed tax over and above 10% of the disputed tax already deposited at the time of filing the

appeal and has also made an endorsement to that effect in the Court Bundle, which is extracted hereunder:-

> **“The Petitioner undertake to pay additional 15% of tax demand in excess to 10% pre-deposit made on 02.09.2025 less amount already recovered**.”

10. Considering the fact that the Petitioner has already deposited 10% of the disputed tax at the time of filing of appeal, this case is remitted back to the Original Authority namely the Commercial Tax Officer to pass a fresh order on merits in lieu of Order dated 29.05.2025 subject to the Petitioner depositing additionally 15% of the disputed tax over and above the amount that was deposited on 02.09.2025 at the time of filing of appeal before the Respondent herein.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 14.03.2025 together with requisite documents to substantiate the case by treating the Original Assessment Order dated 29.05.2025 as an addendum to the Show Cause Notice dated 14.03.2025.

12. In case the Petitioner complies with the above stipulations, the Original Authority shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

13. It is made clear that bank attachment shall be lifted subject to the deposit of 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.

14. In case the Petitioner fails to comply with any of the stipulations, the 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.

15. Needless to state, before passing any such order, the Original Authority shall give due notice to the Petitioner.

16. Needless to state, if any recovery has been made on the dates mentioned above, the same shall be adjusted towards the aforesaid pre-deposit of 25% of disputed tax.

17. In case the amount over and above 25% stands recovered or paid for, no further pre-deposit will be required for the purpose of *de novo* adjudication by the Original Authority.

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

02.04.2026

Neutral Citation : Yes / No

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To:

The Deputy Commissioner (CT),
SGST Appeal,
Dr.Balasundaram Road,
Coimbatore – 641 018.

C.SARAVANAN, J.

arb

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