IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.13105 of 2026
and
W.M.P.Nos.14356, 14358, 14359, 14361 & 14362 of 2026

Shri. T. Krishna Prabhu
Proprietor of M/s. SRT Traders,
12A, 4th Street, VNR Nagar, Vadavalli,
Coimbatore, Tamil Nadu – 641041. ... Petitioner

Vs.

1. The Appellate Authority/Deputy Commissioner (CT),
GST Appeals,
Coimbatore.

2. The Deputy State Tax Officer (ST)-1/Deputy Commercial Tax Officer,
Vadavalli Assessment Circle,
Coimbatore.

3. The Assistant Commissioner (ST),
Vadavalli Assessment Circle,
Coimbatore.

4. The Branch Manager,
Kotak Mahindra Bank,
Branch: Coimbatore-Avinashi Road,
Skanda Square, 727, Avinashi Road,
Coimbatore – 641 018.

5. The Branch Manager,
Karur Vysya Bank,
No. 1391 E, 1391 F, 1393/1,
Avinashi Road, Peelamedu,
Coimbatore – 641 004. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned Rejection Order in Form GST APL-02 dated 09.03.2026 passed by the 1st Respondent and quash the same, and consequently direct the 1st Respondent to restore the Petitioner's Appeal (ARN: AD330326011722K) and adjudicate the same on its merits after affording the petitioner an opportunity of being heard.

For Petitioner : Mr.Hari Radhakrishnan

For R1 to R3 : Ms.P.Selvi
Government Advocate

ORDER

Ms.P.Selvi, learned Government Advocate, takes notice for R1 to R3.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for R1 to R3, this writ petition is being disposed of at the time of admission.

3. The petitioner is before this Court against the impugned Order dated 09.03.2026 passed by the 1st respondent, whereby the petitioner's appeal against the Order dated 12.11.2025 was rejected 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 Order dated 12.11.2025 as a condition for *de novo* adjudication. The learned counsel also made an endorsement in the bundle to the following effect:

> *"The petitioner undertakes to deposit 15% of the disputed tax over and above 10% predeposit at the time of filing of the appeal"*

6. The Learned Government Advocate for R1 to R3 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 R1 to R3, the impugned order dated 09.03.2026 is quashed and 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 Order dated 12.11.2025, 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 25.09.2025 together with requisite documents to substantiate their case by treating the Order dated 12.11.2025 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 respondent department 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.

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

06.04.2026

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Neutral Citation : Yes / No

To

1. The Appellate Authority/Deputy Commissioner (CT),
   GST Appeals,
   Coimbatore.

2. The Deputy State Tax Officer (ST)-1/Deputy Commercial Tax Officer,
   Vadavalli Assessment Circle,
   Coimbatore.

3. The Assistant Commissioner (ST),
   Vadavalli Assessment Circle,
   Coimbatore.

C.SARAVANAN, J.

raja

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