IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.13539 of 2026
and
W.M.P.Nos.14797 & 14801 of 2026

M/s. The Kumaran Ginning Mills,
Rep. by its Partner Mr. Kanthaswamy Ganesan,
33/1B, Kulathupalayam Pirivu,
S.Periyapalayam Post,
Tiruppur, Tamil Nadu – 641607. ... Petitioner

Vs.

1. The State Tax Officer,
   Chennimalai Assessment Circle,
   Perundurai, Tamil Nadu.

2. The Assistant Commissioner (ST),
   Chennimalai Assessment Circle,
   Perundurai, Tamil Nadu.

3. The Deputy Commissioner (CT),
   GST Appeals,
   Erode, Tamil Nadu. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Impugned

Assessment Order in Ref. No. ZD331223267293L dated 29.12.2023 under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2017-18 from the files of the first respondent herein, quash the same.

For Petitioner : M/s.G.Kumudhaa

For Respondents : Mr.C.Harsha Raj
Special Government Pleader

ORDER

Mr.C.Harsha Raj, learned Special Government Pleader, takes notice for the respondents.

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

3. In this Writ Petition, the petitioner has challenged the impugned Assessment Order dated 29.12.2023 passed by the 1st respondent for the Assessment Year 2017-2018.

4. By the impugned order, a part of the demand proposed in the Show Cause Notice (DRC 01) dated 27.09.2023 was confirmed.

5. It is noticed that the petitioner filed an appeal before the 3rd respondent against the impugned order, which was rejected on the ground of limitation. It is also noticed that the petitioner deposited 10% of the disputed tax at the time of filing the appeal.

6. The learned counsel for the petitioner submits that the petitioner is willing to deposit another 90% of the disputed tax confirmed by the impugned order, and requests that the petitioner be given liberty to pursue the appeal before the Appellate Authority. The learned counsel also made an endorsement in the bundle to the following effect:

"The petitioner agrees to deposit 90% of the disputed tax"

7. The Learned Special Government Pleader for the respondents would submit that he has no objection to the same, subject to the petitioner depositing the aforementioned amount.

8. Recording the above consent of the learned counsel for the petitioner and the learned Special Government Pleader for the respondents, the petitioner is given liberty to file a fresh appeal before the Appellate Authority, along with a deposit of 90% of the disputed tax confirmed by the impugned order, within 30 days from the date of receipt of a copy of this order. In case such appeal is filed, the Appellate Authority shall dispose the appeal on merits without further reference to limitation.

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

09.04.2026

raja

Neutral Citation : Yes / No

To

1. The State Tax Officer,
   Chennimalai Assessment Circle,
   Perundurai, Tamil Nadu.

2. The Assistant Commissioner (ST),
   Chennimalai Assessment Circle,
   Perundurai, Tamil Nadu.

3. The Deputy Commissioner (CT),
   GST Appeals, Erode, Tamil Nadu.

C.SARAVANAN, J.

raja

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