IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.13335 of 2026
and
W.M.P.Nos.14595 & 14597 of 2026

Tvl. S. Rathinavelusamy ... Petitioner

Vs.

The Assistant Commissioner (ST),
Perur Assessment Circle,
Commercial Taxes Building,
Coimbatore – 641 018. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Respondent in his proceedings in GST:33AELPR2546H1ZD/2020-2021 dated 12.02.2025 and quash the same as illegal.

For Petitioner : Mr.S.Ramanathan

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate, takes notice for the respondent.

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

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 12.02.2025 passed by the respondent for the Assessment Year 2020-2021.

4. By the impugned order, the demand proposed in the Show Cause Notice (DRC 01) dated 19.11.2024 was confirmed, as the reply filed by the petitioner to the aforesaid show cause notice was deemed unsatisfactory.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments against the impugned order has already expired. The present writ petition has been filed only on 02.04.2026.

6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 25% of the disputed tax confirmed by the impugned order, and that the petitioner would be satisfied if liberty is given to the petitioner to challenge the impugned order before the Appellate Authority. The learned counsel also made an endorsement in the bundle to the following effect:

"Willing to pay 25% for filing appeal"

7. Recording the above submission of the learned counsel for the petitioner, liberty is given to the petitioner to challenge the impugned order before the Appellate Authority by filing an appeal, within 30 days from the date of receipt of a copy of this order, subject to the petitioner depositing 25% of the disputed tax as stated above. In case such an appeal is filed within such time, the appellate authority shall dispose the appeal on merits.

8. 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

The Assistant Commissioner (ST),
Perur Assessment Circle,
Commercial Taxes Building,
Coimbatore - 641 018.

C.SARAVANAN, J.

raja

W.P.No.13335 of 2026

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