IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 14804 of 2026

and

WMP.Nos.16083 and 16084 of 2026

Sri Krishna Plastics
(Rep. by its proprietor Ramakrishnan Dhanushkodi)
No. 168/3, Site No-4, Thottangal, Sulur,
Kannampalayam, Coimbatore, Tamil Nadu, 641402.

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
Palladam 2 Assessment circle,
Tiruppur III, Tiruppur , No. 10 Pollachi Road,
Palladam.

2. The Deputy Commissioner (ST) GST Appeal,
2nd Floor, Commercial Tax Office,
Indra Nagar, Avinashi Road, Bungalow Stop,
Tiruppur.
(Suo moto impleaded as second respondent
vide Order dated 17.04.2026 in
WP.No.14804 of 2026)

..Respondent(s)

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the Respondent herein in FORM GST DRC 07 with Reference No. ZD3311253957934 dated 22.11.2025 along with the detailed order in GSTIN / 33AISPD9625J1ZW/ 2021-22 dated 22.11.2025 for the tax period April 2021 March 2022 and quash the same.

For Petitioner(s): Mr.Kamalakanth S

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, the learned Government Advocate, takes notice on behalf of the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself 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 22.11.2025, whereby the proposal in Show Cause Notice dated 16.09.2025 has been rejected after considering the Petitioner's representation.

4. Aggrieved by the impugned Order, the Petitioner has attempted to file an appeal before the Appellate Authority on 18.03.2026. The appeal was filed beyond the condonable period of limitation by four (4) days. It is in this background, the Appellate Authority has dismissed the appeal by an Order dated 23.02.2026. It is in this back ground, the Petitioner has now challenged the impugned Order.

5. The learned counsel for the Petitioner submits that over and above 10% of the disputed tax deposited on 18.03.2026, the Petitioner is willing to deposit another 15% of the disputed tax as a condition for the appeal to be restored to be filed before the Appellate Authority.

6. The learned Government Advocate for the Respondent has no objection for the same.

7. Recording the same, the Deputy Commissioner (ST) GST Appeal, Tiruppur, is suo motu impleaded as Respondent No.2.

8. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

" Petitioner accepted the tax 15% of wiling to pay"

9. Recording the above consent, the appeal is restored on the file of the Appellate Authority subject to Petitioner depositing 15% of the disputed tax within a period of 15 days from the date of receipt of a copy of this order in cash.

10. In case, the Petitioner reports the same before the second Respondent within such time, the said Respondent shall dispose the appeal on merits and in accordance with law without further reference to limitation.

12. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated and also subject to further conditions that the Petitioner is not in any arrears of tax liability for any other tax period.

13. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 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 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.

15. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

17-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

Vv

To

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   Palladam 2 Assessment circle,
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Palladam

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C.SARAVANAN, J.

VV

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