IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13899 of 2026
and
WMP Nos.15141 & 15142 of 2026

Tvl.Thangam Agencies,
Rep. by its Proprietor C.Vijayasekar,
No. 2/172, North Thottam, Elaiyamuthur,
Tiruppur-642154

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST) (FAC),
   Udumalpet(South) Assessment Circle,
   Tiruppur District.

2. The Deputy Commissioner (CT)
   GST Appeal, Tiruppur.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying to issuance of Writ of Certiorari calling for records pertaining to the impugned order passed by the 1st Respondent vide his order in REF.33AF0PV7290L1ZK/2021-22 dated 10.11.2025 and consequential order passed by the 2nd respondent vide his order in FORM GST APL-02, Reference Number- ZD3303260885729 dated 11-03-2026 and quash the same as it is illegal and in gross violation of Principles of Natural Justice.

For Petitioner(s): Mr. P.Arumugam

For Respondent(s): Mr. C. Harsharaj,
Special Government Pleader

ORDER

Mr. Harsharaj, learned Special Government Pleader, takes notice for the Respondents.

2. The Writ Petition is disposed of at the stage of admission after hearing the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

3. The Petitioner is before this Court against the Impugned Order dated 10.11.2025 passed by the 1st Respondent, after the Petitioner's appeal against the said order came to be rejected on 11.03.2026 on the ground of delay in filing the appeal by the 2nd Respondent.

4. It is noticed that the said appeal was filed by the Petitioner on 03.03.2026, which is beyond the limitation period, but within the condonable period of limitation prescribed under Section 107 of the respective GST Enactments.

5. It appears that the Petitioner has already deposited 10% of the disputed tax at the time of filing of the appeal, which is also recorded in the appeal rejection order dated 11.03.2026 passed by the 2nd Respondent.

6. Since the Impugned Assessment Order 10.11.2025 was passed *ex parte* in the absence of reply to the Show Cause Notice dated 17.06.2025, I am inclined to remit back the case to the 1st Respondent for fresh consideration.

7. Accordingly, the Impugned Order is set aside and the case is remitted back to the 1st Respondent for fresh consideration, subject to the Petitioner filing a proper reply to the Show Cause Notice dated 17.06.2025, by treating the Impugned Order dated 10.11.2025 as an addendum to the Show Cause Notice dated 17.06.2025, within a period of thirty (30) days from the date of receipt of a copy of this order.

8. In case the Petitioner complies with the above stipulations, the 1st Respondent shall pass a fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit.

9. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated/lifted.

10. It is made clear that bank attachment shall be lifted subject to the reply submitted by the Petitioner 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.

11. 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 had been dismissed *in limine* today.

12. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

13. With the above observations, the Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are also closed.

10-04-2026

Neutral Citation: Yes/No

klt

To

1. The Assistant Commissioner (ST) (FAC),
   Udumalpet(South) Assessment Circle, Tiruppur District.

2. The Deputy Commissioner (CT)
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C.SARAVANAN, J.

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