



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17690 of 2026
and WMP.Nos.19005 & 19007 of 2026**

Gobi
S/o. Guru,
Proprietor of Guru Gobi
184 A, Pachapaali, 46 Pudur,
Erode, Tamil Nadu – 638002.

..Petitioner

Vs

1. The Deputy State Tax Officer/ The Deputy
Commercial Tax Officer,
Kodumudi Assessment Circle,
Commercial Tax Office,
Commercial Taxes Building, RDO Campus,
North Pradhakshnam road, Karur-639 001.
2. The Deputy Commissioner (ST),
Erode, 131, Brough Road,
Commercial Taxes Building, Erode- 638001.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records pertaining to the order passed in FORM GST DRC-07 vide Reference No. ZD330624355789U dated 28.06.2024, along with the detailed order vide GSTIN- 33AVIPG4547R1Z2 / 2022-2023 dated 28.06.2024 passed by 1st respondent and the consequential rejection order vide Reference No.ZD330225166577 dated 18.02.2025 passed by the first respondent and also the order passed in Form APL 02 bearing Ref.No.ZD330126107284U dated 19.01.2026 passed by the second respondent, and quash the same.



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For Petitioner:

Mr. M. Praveen Balaji

For Respondents:

Mr. L.Gokulraj, Govt. Counsel (Tax)

ORDER

Orders dated 28.06.2024, 18.02.2025 & 19.01.2026 are assailed on the ground of alleged breach of principles of natural justice.

2. Learned counsel for the petitioner submits that the appeal was lodged within the statutory limitation period. However, it was erroneously rejected only on the ground of delay. He further submits that the petitioner already deposited 10% of the tax demand while filing the appeal.

3. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of both the respondents.

4. On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed tax demand. An endorsement to that effect is made on the bundle.

5. Subject to the condition that the petitioner remits 50% of the disputed tax demand, after giving credit to the pre-deposit made by the petitioner while filing the appeal, within thirty days from the date of receipt of a copy of this order, the impugned orders are set aside and the matter is remanded to the first



respondent for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 50% of the disputed tax demand.

6. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

02-06-2026

Index : Yes / No

Neutral Citation: Yes / No

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To

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Commercial Taxes Building, RDO Campus,
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2.The Deputy Commissioner (ST),
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SENTHILKUMAR RAMAMOORTHY, J.

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