



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 20411 of 2026
and WMP.Nos.21917 & 21918 of 2026**

Tvl. Karunakaran Wheels India Private Limited
Represented by its Managing Director,
Mrs. Thiruppathimoorthy Jayalakshmi,
No.399, Sathy Main Road, Ganapathy,
Coimbatore, Tamil Nadu- 641 006.

..Petitioner

Vs

1. The Appellate Deputy Commissioner(GST),
Coimbatore, Commercial Taxes Building,
Ground Floor, Opp to Computer Centre,
Dr.Balasundaram Road, Coimbatore,
Tamil Nadu-641 018.
2. The Assistant Commissioner (ST)(FAC)
Avarampalayam Assessment Circle,
Ground Floor, CT Annexure Building,
Dr. Balasundaram Road,
Coimbatore, Tamil Nadu- 641 018.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records of the impugned orders u/s.73 dated 17/08/2024 having reference No.ZD3308241428548 passed by the 2nd respondent for the F.Y.2019-20 and the Order of rejection of Appeal in Form GST APL-02 dated 16/02/2026 having reference No. AD3302260338729 passed by the 1st respondent for the F.Y 2019-20, and quash the same as it was passed in violation of principles of natural justice.



WEB COPY

WP No. 20411 of 2



For Petitioner:

Mr. Anandh S.

For Respondents:

Mr. L. Gokulraj
Government Counsel (Tax)

ORDER

An order dated 17.08.2024 is assailed on the ground of alleged breach of principles of natural justice.

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

3. Learned counsel for the petitioner submits that the appeal filed by the petitioner was rejected on the ground of delay. He further submits that the petitioner already deposited 10% of the tax demand while filing the appeal. On instructions, learned counsel for the petitioner agrees to pay 40% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 40% of the disputed tax demand, as agreed to, after giving credit to the pre-deposit earlier made by the petitioner, within thirty days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded 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 40% of the disputed tax demand.

WEB COPY

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

10-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1. The Appellate Deputy Commissioner(GST), Coimbatore, Commercial Taxes Building, Ground Floor, Opp to Computer Centre, Dr.Balasundaram Road, Coimbatore, Tamil Nadu-641 018.

2.The Assistant Commissioner (ST)(FAC)
Avarampalayam Assessment Circle,
Ground Floor, CT Annexure Building, Dr. Balasundaram Road,
Coimbatore, Tamil Nadu- 641 018.



WEB COPY

WP No. 20411 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 20411 of 2026
and WMP.Nos.21917 & 21918 of 2026

10-06-2026