



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-05-2026

CORAM

THE HON'BLE MR. JUSTICE G. R. SWAMINATHAN

**WP No. 20212 of 2026
and
WMP Nos. 21652 & 21656 of 2026**

Oxygen Fuels,
Represented by its Sole Proprietor,
Mohammed Saffick Guddhus,
49-50, Fire Station Road,
Pelamedu North, Coimbatore,
Tamil Nadu - 641004.

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
Peelamedu North Circle, Coimbatore-III,
Coimbatore, Tamil Nadu-641018

..Respondent(s)

Writ Petition has been filed under Article 226 of the Constitution of India to issue writ of Certiorari, calling for the records in GSTIN No. 33AADFO4642D1ZO/2021-22 on the files of the 1st respondent and quash the impugned order dated 20-12-2025 with the reference ZD3312253190213 in GSTIN No.33AADFO4642D1ZO/2021-22 on the file of the First Respondent for the FY 2021-22 as arbitrary.

For Petitioner(s):

Mr.Abdul Saleem
Senior Counsel
For Mrs.M.Vijaya Mehanath

For Respondent(s):

Mr.TNC.Kaushik
Additional Government Pleader



ORDER

Heard both sides.

2. The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 20.12.2025. Appeal period has already expired. It is strongly contended by the petitioner that their case would come under “Zero” liability category. Considering this submission, some indulgence is shown to the petitioner-assessee.

3. The petitioner is permitted to file an appeal within a period of thirty days from the date of receipt of a copy of this order. The same shall be entertained without reference to limitation. Of course, the petitioner has to pay 10% of the disputed tax amount as pre-deposit. Upon the petitioner remitting 10% of the pre-deposit amount and filing appeal within the stipulated time, the attachment made in the petitioner's bank account shall stand lifted. If the petitioner fails to remit the pre-deposit amount and / or file an appeal within thirty days as mentioned above, the benefit of this order shall stand recalled automatically.



4. This writ petition is allowed accordingly. No costs. Consequently,
connected miscellaneous petitions are closed.

20-05-2026

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

ab/Jeni

To

The Assistant Commissioner (ST),
Peelamedu North Circle, Coimbatore-III,
Coimbatore, Tamil Nadu-641018



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WP No. 20212 of 2



G.R.SWAMINATHAN, J.

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WP No. 20212 of 2026

20-05-2026