**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED: 27-05-2026**

CORAM

**THE HONOURABLE MR JUSTICE G. R. SWAMINATHAN**

**WP Nos. 20711 & 20718 of 2026**
**and**
**WMP Nos.22317, 22319, 22329 & 22332 of 2026**

Sri Balaji Steel Corporation
Represented by its partner R.
Venkatachalapathy, S.F. No. 23/2,
Kallapalayam, Pappampatty, Palladam,
Coimbatore 641 201 ... Petitioner(s) in both cases

Vs

1. The Deputy State Tax Officer
Office of the Deputy commercial tax
officer, Palladam -2 Assessment cirucle,
Tiruppur 614 664

2.The Assistant Commissioner ST
Palladam 2 Assessment Circle,Tiruppur ... Respondent(s) in both cases

**PRAYER in WP No. 20711 of 2026:** Petition filed under Article 226 of Constitution of India, calling for the records on the file of the 1st Respondent in its Proceedings made in GSTIN 33ADXFS0727L1ZJ/2019-2020 dated 04.03.2023 and the connected summary of the order in Form GST DRC-07 bearing Ref. No. ZD3303230204713 dated 04.03.2023 and quash the same.

**PRAYER in WP No. 20718 of 2026:** Petition filed under Article 226 of Constitution of India, calling for the records on the file of the 1st Respondent in its Proceedings made in GSTIN 33ADXFS0727L1ZJ/2021-2022 dated 04.03.2023 and the connected summary of the order in Form GST DRC-07 bearing Ref. No. ZD330323020498N dated 04.03.2023 and quash the same.

In both cases

For Petitioner(s): Mrs.R.Hemalatha for
Mr.Prasanna Kumar J

For Respondent: Mr.G.Dhanamadhri
Counsel for Government of Tamil Nadu

## COMMON ORDER

Heard both sides.

2. The petitioner suffered adverse assessment orders as early as on 04.03.2023. The petitioner failed to avail the appeal remedy in time, however, taking into account the special facts and circumstances projected in the writ petitions, I permit the petitioner to file the appeals before the appellate authority. If such appeals are filed within a period of three weeks from the date of receipt of a copy of this order, the appeals will be entertained without reference to the limitation.

3. The petitioner is normally expected to remit 10% of the disputed tax amount as a condition precedent for filing of an appeal, however, taking into account the fact that the assessment orders were passed in March 2023, I direct the petitioner to remit Rs.10,00,000/- and Rs.10,00,000/- respectively (Rs.20,00,000/- (for two appeals)), and on such remittance, the appeals will be numbered and disposed of. Upon payment of Rs.20,00,000/-, the attachment made on the petitioner's bank account shall stand lifted.

4. Accordingly, these writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions stand closed.

**27-05-2026**

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

To

1.The Deputy State Tax Officer
Office of the Deputy commercial tax officer, Palladam -2 Assessment cirucle,
Tiruppur 614 664

2.The Assistant Commissioner ST
Palladam 2 Assessment Circle,Tiruppur

**G.R.SWAMINATHAN J.**

dhk

**WP Nos. 20711 & 20718 of 2026**

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