IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21350 of 2026
AND
WMP NO. 23103 OF 2026, WMP NO. 23105 OF 2026,
WMP NO. 23106 OF 2026

M/s. Global Attire Private Limited
Rep. by its Director M Ahmed Mustafa
No.2/589, Veerapandi Village, Veerapandi (Po),
Tirupur 641605.

..Petitioner(s)

Vs

1. The Deputy Commissioner (ST)
   (GST APPEAL)
   Erode.

2. The Deputy Commissioner (CT)
   Tiruppur, Tamil Nadu.

3. The State Tax Officer (ST)
   O/o, The Commercial Tax Officer,
   Pongalur Assessment Circle, Tiruppur-I,
   Tiruppur.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records relating to the proceedings initiated by the 3rd Respondent in the impugned order in FORM GST DRC - 07 bearing Ref No.ZD330725174453A dated 17.07.2025 along with Annexure vide GSTIN 33AAFCG6958D1ZL/2021-2022 dated 17.07.2025 along with consequential rejection of appeal in FORM GST APL - 02 vide ref No.ZD331225344124U dated 22.12.2025 passed by the 1st respondent in the office of the 2nd respondent along with consequential rejection of appeal in

FORM GST APL - 02 vide ref No. ZD330326053615I dated 06.03.2026 passed by 1st respondent in the office of the 2nd respondent for the AY 2021-22 to quash the same and direct the 1st respondent to entertain the appeal filed by the petitioner in FORM GST APL 01 dated 30.10.2025 against the assessment order dated 17.07.2025.

For Petitioner(s): M/s.R. Hemalatha

For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

The order-in-original dated 17.07.2025 and the appellate order issued thereafter on 22.12.2025 are challenged in this writ petition.

2.Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondents.

3.Learned counsel for the petitioner submits that the order-in-original was issued *ex parte* and that 10% of the disputed tax demand was paid when the appeal was lodged. She submits that the petitioner consents to remit an additional 15% of the disputed tax demand as a condition for remand to the original authorities.

4.On perusal of the order-in-original, it is clear that the said order was issued without hearing the petitioner. The petitioner has already remitted 10% of the disputed tax demand while filing the appeal. Subject to remittance of additional 15% of the disputed tax demand, as agreed, within 30 days from the date of receipt of a copy of this order, reconsideration is necessary in the interest of justice.

5.Therefore, the impugned order-in-original and the appellate order are set aside subject to fulfilment of the above condition and the matter is remanded to the original authority for reconsideration. After affording reasonable opportunity to the petitioner, including an opportunity to reply to the show cause notice, fresh order shall be issued within three months from the date of fulfilment of the above condition.

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.

15-06-2026

Index: No
Speaking order
Neutral Citation: No

MKN

To

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   Tiruppur, Tamil Nadu.

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   O/o, The Commercial Tax Officer,
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   Tiruppur.

SENTHILKUMAR RAMAMOORTHY J.

MKN

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