IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 23232 of 2026
and W.M.P.Nos.25192 & 25195 of 2026

NST Fashion
Rep by its Proprietor Rathinavel Karthikeyan,
8/91, Marappa Gounder Layout,
1st Street, 15 Velampalayam,
Tiruppur-641652.

..Petitioner(s)

Vs

1. Deputy Commissioner (CT)
   Tiruppur, Tamil Nadu.

2. Assistant Commissioner (ST) (FAC) /
   Commercial Tax Officer,
   Gandhi Nagar Assessment Circle,
   Tiruppur -I

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the rejection of appeal in Form GST APL-02 in Reference No.ZD330526242913D dated 25.05.2026 issued by the 1st Respondent and quash the same and thereby direct the 1st Respondent to take the appeal in Form GST APL-01 dated 09.05.2026 filed by the Petitioner against order in Reference No.ZD331125472196G dated 27.11.2025 passed by the 2nd Respondent on record and dispose the appeal on merits.

For Petitioner(s): M/s.T.Ramesh
R.Sri Visvapriya

For Respondent(s): Ms.G.Dhana Madhri,
Government Counsel (Tax)

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ORDER

An order dated 27.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.

4. Learned counsel for the petitioner submits that the 10% pre deposit was made while lodging the appeal. He also submits that further recoveries exceeding 50% of the disputed tax demand were made. This aspect is required to be verified and confirmed.

5. Subject to verifying and confirming that about 50% of the disputed tax demand was recovered in the aggregate (including the 10% pre deposit), the impugned order in original is set aside by moulding the relief and the matter is remanded to the assessing officer 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 in the aggregate.

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

30-06-2026

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

To

1. Deputy Commissioner (CT)
   Tiruppur, Tamil Nadu.

2. Assistant Commissioner (ST) (FAC) /
   Commercial Tax Officer,
   Gandhi Nagar Assessment Circle,
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SENTHILKUMAR RAMAMOORTHY, J.

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