IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.28043 of 2025
and
W.M.P.Nos.31428 and 31429 of 2025

M/s.Sri J.M.D.Industries,
Represented by its Proprietor … Petitioner

Vs.

1.The Deputy Commissioner (Appeal-I),
Deputy Commissioner (CT),
Goods and Services Tax Appeal,
Commercial Tax Building,
Coimbatore – 641 018.

2.The Assistant Commissioner,
Peelamedu North Circle,
Coimbatore – 641 018. … Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order vide DRC 07 dated 28.08.2024 for the Financial Year 2019-2020 issued in Reference No.ZD330824255162J by the 2nd Respondent and the consequential impugned order issued in Form GST APL-02 in Reference No.ZD330425202816lL by the 1st Respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam

For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order vide GST DRC-07 dated 28.08.2024 passed by the 2nd Respondent for the Financial Year 2019-2020 and the impugned Appeal Rejection Order issued in Form GST APL-02 passed by the 1st Respondent.

4. By the aforesaid impugned Appeal Rejection Order dated 28.08.2024, the Petitioner's appeal dated 24.03.2025 against the impugned Assessment Order dated 28.08.2024 passed by the 2nd Respondent was rejected by the 1st Respondent on 28.04.2025 on the ground of limitation.

5. It is noticed that the appeal that was filed on 24.03.2025 was beyond the condonable period of limitation by 117 days. Thus, rejection of the appeal by the 2nd Respondent cannot be found fault with.

6. It is further noticed that the Petitioner had already pre-deposited 10% of the disputed tax at the time of filing of an appeal.

7. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit another 15% of the disputed tax over and above 10% of disputed tax pre-deposited at the time of filing of the appeal as a condition for *de novo* consideration of the appeal.

8. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

9. Although no fault can be attributed to the impugned Order dated 28.04.2025, dismissing the appeal of the Petitioner, however considering the fact that the Petitioner may have a case on merits against the impugned Order dated 28.04.2025 passed by the 1st Respondent Appellate Authority and following the consistent view taken by this Court under similar

circumstances, the case is remitted back to the 1st Respondent to pass a fresh order in appeal on merits in lieu of impugned order dated 28.08.2024 subject to the Petitioner depositing another 15% of the disputed tax over and above 10% of disputed tax pre-deposited at the time of filing of the appeal, in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

10. In case there has been any recovery made from the Petitioner or any other amount paid by the Petitioner towards the tax liability confirmed vide impugned order dated 28.08.2024, the same shall be set off against the pre-deposit of 15% as ordered above. This shall however be subject to verification by the Respondents.

11. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order on merits without further reference to the limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated. All the issues are left open to be canvassed by the Petitioner.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 15% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount demanded for any other tax period barring the amount demanded under the impugned Order.

13. In case the Petitioner fails to comply with any of the stipulations, the concerned Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

14. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

15. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

12.02.2026

Neutral Citation : Yes / No

arb

To:

1.The Deputy Commissioner (Appeal-I),
Deputy Commissioner (CT),
Goods and Services Tax Appeal,
Commercial Tax Building,
Coimbatore – 641 018.

2.The Assistant Commissioner,
Peelamedu North Circle,
Coimbatore – 641 018.

C.SARAVANAN, J.

arb

W.P.No.28043 of 2025
and
W.M.P.Nos.31428 and 31429 of 2025

12.02.2026