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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43593 of 2026

CNR:{HCMA011884762026}

AND

WMP NO. 48936 OF 2026,WMP NO. 48939 OF 2026

Kulandaivel Shanthi
GSTIN. 33BYEPS3700A1Z1,
Represented by its Proprietor Shanthi Murugasen,
No.270/1, Bharathi Road,
LIC Colony,Selvapuram,
Coimbatore-641026.

..Petitioner(s)

Vs

1. The Appellate Deputy Commissioner (ST)
   Coimbatore.
2. The Deputy state Tax Officer
   Big Bazaar Street Circle,
   Commercial Taxes Department,
   Coimbatore- 641001.

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorarified Mandamus calling for the records relating to the impugned ex- parte DRC- 07 order bearing Reference No.ZD331125020923T dated 03.11.2025 passed by the 2nd Respondent and Appeal -02 rejection order reference No.ZD330426069533C dated 08.04.2026 passed by the 1st respondent and quash the same and consequently direct the 1st respondent to permit the petitioner to submit objections, reconciliation statements and all supporting documents, afford an opportunity of personal hearing and thereafter pass fresh orders on merits and in accordance with law within a time frame to be fixed by this court.

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For Petitioner(s): Mr. S.RAJESHWARAN for M/s.Ram Gokul Advocates and Associates

For Respondent(s): Mr.I.Dinesh, Additional Government Pleader (Taxes)

Order

This Writ Petition has been filed challenging the impugned assessment order dated 03.11.2025 and the subsequent appeal rejection order dated 08.04.2026.

2. The learned counsel appearing for the petitioner submitted that, alleging discrepancies in the returns, the second respondent initiated proceedings under Section 73 of the CGST/TNGST Acts and proceeded to pass the impugned ex-parte assessment order dated 03.11.2025. The petitioner came to know about the said assessment order only on 26.03.2026 through their tax practitioner, following which an appeal was filed before the first respondent on 27.03.2026. However, the appeal was rejected on 08.04.2026 solely on the ground of limitation. Aggrieved by the same, the petitioner has preferred this Writ Petition challenging both the impugned orders.

3. The learned counsel for the petitioner restricted his relief and submitted that in the event of the delay being condoned, the petitioner is willing to pay an additional 5% of the disputed tax amount over and above the statutory pre-

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deposit required for filing an appeal. He has also made an endorsement to this effect in the Court bundle. Hence, the learned counsel submits that the impugned order rejecting the appeal may be set aside.

4. On the other hand, the learned Additional Government Pleader (Taxes) appearing for the respondents submits that the delay in filing the appeal occurred solely due to laches on the part of the petitioner. However, he leaves it to the discretion of this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Additional Government Pleader (Taxes) for the respondents, and perused the materials available on record.

6. The reason assigned by the petitioner for the delay of 56 days in filing the appeal against the assessment order appears to be genuine and acceptable. In such view of the matter, this Court is inclined to condone the delay, on terms.

7. Considering the submission of the petitioner that he is willing to pay an additional 5% of the disputed tax amount in view of the delay of 56 days, this Court directs the petitioner to pay an additional 5% of the disputed tax amount over and above the statutory pre-deposit within a period of four (4) weeks from the date of receipt of a copy of this order, as agreed by the petitioner, to the first respondent. Accordingly, this Court passes the following order:

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i) The impugned rejection of appeal dated 08.04.2026 is set aside and the delay of 56 days in filing the appeal against the assessment order is hereby condoned. The setting aside of the impugned order will take effect from the date of payment of the said amount.

ii) If the appeal filed by the petitioner was completely rejected, the petitioner is directed to file a fresh appeal along with a copy of this order, within a period of two weeks from the date of making the said payment.

iii) Upon fulfillment of the said condition, the first respondent/Appellate Authority is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing a sufficient opportunity of being heard to the petitioner, as expeditiously as possible.

8. With the above directions, the Writ Petition stands disposed of. No costs. W.M.P. Nos. 48936 / 2026 is ordered and WMP.No.48939/2026 is closed.

28-10-2026

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

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To

1. The Appellate Deputy Commissioner (ST)
   Coimbatore.
2. The Deputy state Tax Officer
   Big Bazaar Street Circle,
   Commercial Taxes Department,
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KRISHNAN RAMASAMY J.

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