WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP Nos. 43041 of 2026 & 43038 of 2026
and W.M.P.Nos.48327 of 2026

CNR: {HCMA012397922026}

C Shanmugam Poultry Farm
Represented by its Proprietor,
C Shanmugam,
749/750/1,2,3, NA,
Vadakkamedu,
Nallur,
Namakkal,
Tamil Nadu-637 203

..Petitioner(s) in both W.Ps.,

Vs

1. The State Tax officer
   (also Known as the commercial Tax officer)
   Tiruchengode (Rural)circle
   Namakkal Salem
   Tamilnadu

2. The Deputy Commissioner CT
   Salem, Tamil Nadu

..Respondent(s) in both W.Ps.,

Prayer in W.P.No.43038 of 2026: This writ petition is filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records on the files of the first respondent herein in GSTIN/33AGQPS1160F1ZF/2023-24 in FORM GST DRC-07 in Order Reference No.ZD3301261105009 dated 19.01.2026 and quash the same.

Prayer in W.P.No.43041 of 2026: This writ petition is filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the

https://www.mhc.tn.gov.in/judis

WEB COPY

records on the files of the 2nd respondent herein in FORM GST APL-02 bearing reference No.ZD330626101343U dated 11.6.2026 and quash the same.

In both W.P.s.,

For Petitioner(s): Mr.B.Syed Abdul Wakeel
for Ms.Siri Chandana. K

For Respondent(s): Ms.G.Dhana Madhri,
Special Government Pleader (T)

COMMON ORDER

These writ petitions have been filed challenging the assessment order dated 19.01.2026 passed by the first respondent and appeal rejection order dated 11.06.2026 passed by the second respondent.

2. Ms.G.Dhana Madhri, learned Special Government Pleader, takes notice on behalf of the respondents. By consent of the parties, these main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in these cases, the first respondent issued a show cause notice dated 10.10.2025 to the petitioner alleging certain discrepancies. For which, the petitioner has filed his reply on 25.10.2025. Subsequent to the filing of the said reply, the assessment order came to be passed by the first respondent on 19.01.2026. However, being unaware of the procedural requirements, the petitioner was unaware of the said assessment order, and failed to file their appeal within time. After knowing

https://www.mhc.tn.gov.in/judis

WEB COPY

about the said assessment order, the petitioner preferred an appeal against the same with a delay of 9 days. Since the said delay is beyond the condonable period, the appeal was rejected by the second respondent, vide rejection order dated 11.06.2026, on the aspect of limitation.

4. On the other hand, the learned Special Government Pleader appearing for the respondents would submit that the delay, in filing the appeal, has occurred only due to the fault on the part of the petitioner and requests this Court to pass appropriate orders.

5. Heard the learned counsel on either side and perused the materials available on record.

6. In the case on hand, the assessment order came to be passed by the first respondent on 19.01.2026. Aggrieved over the same, an appeal was belatedly preferred by the petitioner on 28.05.2026, i.e., with a delay of 9 days and the said appeal was rejected by the second respondent vide impugned order dated 11.06.2026. According to the petitioner, he was unaware of the procedural requirements, hence, they remained unaware of the said order and unable to file the appeal within time.

7. The above reason assigned by the petitioner, for the delay in filing the

https://www.mhc.tn.gov.in/judis

Order QR

WEB COPY

appeal against the assessment order, appears to be genuine. In such view of the matter, this Court is inclined to condone the delay, in filing the appeal against the impugned assessment order, on terms.

8. Accordingly, this Court passes the following order:

i) The impugned rejection order dated 11.06.2026 is set aside and the delay of 9 days in filing the appeal against the assessment order is hereby condoned, subject to the payment of Rs.5,000/- (Rupees Five Thousand only) to the credit of The Principal, Government Naturopathy Medical College and Hospital [Account No.7883022723, IFSC Code:IDIB000M157], within a period of three weeks from the date of receipt of a copy of this order. 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 returned, the petitioner is directed to re-present the appeal along with the copy of this order, within a period of two weeks from the date of payment of the said amount.

iii) Thereafter, the second respondent/Appellate Authority is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible.

iv) Considering the fact that the impugned order itself has been set aside, this Court is of the opinion that the attachment

https://www.mhc.tn.gov.in/judis

WEB COPY

made on the bank account of the petitioner cannot survive any longer and hence, it is to be lifted. As a sequel, the concerned Bank is directed to de-freeze the bank account of the petitioner, upon production of the proof of payment of the said amount along with a copy of this order by the petitioner and permit them to operate the accounts normally.

10. With the above directions, W.P.No.43041 of 2026 stands disposed of and W.P.No.43038 of 2026 stands dismissed. No costs. Consequently, the connected miscellaneous petition is closed.

28-10-2026

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

VM

To:

1. The State Tax officer
   (also Known as the commercial Tax officer)
   Tiruchengode (Rural)circle
   Namakkal Salem
   Tamilnadu

2. The Deputy Commissioner CT
   Salem, Tamil Nadu

https://www.mhc.tn.gov.in/judis

WEB COPY

KRISHNAN RAMASAMY, J.

VM

WP No. 43041 & 43038 of 2026

28-10-2026

https://www.mhc.tn.gov.in/judis