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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49993 of 2025
and
W.M.P.Nos.55903 and 55905 of 2025

M/s.Sri Amman and Co
Represented by its Proprietor, Mr.Yogeshwaran
5/8, Megarali Veethi Gandhi Nagar, Vellalur,
Coimbatore-641 111. ... Petitioner

Vs.

1.State Tax Officer,
Singanallur, South Circle
Coimbatore.

2. Deputy Commissioner (ST)(GST),
Appellate Authority
Coimbatore.

3. State Tax Officer, Singanallur (South) Circle,
Commercial Taxes Building,
Dr.Balasubramanian Road,
Coimbatore-641 018. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the order passed by the 2nd Respondent passed an Order in GST IN:33ADVPY3455D1Z4, dated 22.09.2025 bearing Reference No.ZD3309252686620 and quash the same as, bad in law and consequently

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direct the respondent to admit and entertain the appeal filed by the petitioner in FORM GST APL-01, dated 18.09.2025.

For Petitioner : Mr.Varun Ranganathan
For Respondents : Ms.Amirtha Poonkodi Dinakaran, Government Advocate

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O R D E R

The present writ petition has been filed against the impugned order dated 22.09.2025 passed by the 2nd respondent, which rejected the petitioner's appeal against the Assessment order dated 12.08.2024 passed by the 1st respondent. The aforesaid Assessment order was preceded by a notice in DRC-01 dated 24.05.2024.

2. It is noticed that the petitioner had filed a reply to the Show Cause Notice on 22.06.2024.

3. Under these circumstances, the 1st respondent concluded that the petitioner's reply was not acceptable and, therefore, confirmed the following demands.

2018-19	CGST Rs.	SGST Rs.	IGST Rs.	CESS Rs.	TOTAL Rs.
TAX	290100	290100	0	0	580200
INTEREST	242492	242492	0	0	484984
PENALTY	29010	29010	0	0	58020
TOTAL	**561602**	**561602**	**0**	**0**	**1123204**

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4. The petitioner filed an appeal before the second respondent on 18.09.2025, which was filed beyond the limitation period for filing an appeal against the order dated 12.08.2024.

5. It is further noticed that at the time of filing an appeal on 18.09.2025, the petitioner had pre-deposited 10% of the disputed tax.

6. Considering the petitioner's submissions 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 on merits, subject to the petitioner depositing 40% of the disputed tax in cash or from petitioner's Electronic Cash Register, over and above 10% of the disputed tax already pre-deposited at the time of filing of an appeal, within 30 days from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall also file an additional reply to the Show Cause Notice together with requisite documents to substantiate the defence by treating the impugned order as an addendum to the Show Cause Notice.

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8. In the event of the petitioner complying with the above stipulations, the 1st respondent shall proceed to pass a final order on merits and in accordance with law, as expeditiously as possible, preferably within a period of three (3) months from the date of such reply/pre-deposit. Subject to such compliance, the attachment of the petitioner's bank account shall also stand automatically raised/vacated.

9.It is made clear that, the bank attachment shall be lifted subject to the deposit of 40% of the disputed tax as ordered above and the petitioner is not being in arrears of any other amount barring the amount demanded under the impugned order.

10. In case the petitioner fails to comply with any of the above stipulations, the 1st respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this writ petition had been dismissed in limine today.

11. Needless to state, before passing any such order, the petitioner shall be heard.

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12. Accordingly, the writ petition stands disposed of with the above observations. No costs. Connected writ miscellaneous petitions are closed.

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Neutral Citations: Yes/No
To:

1.State Tax Officer,
Singanallur, South Circle
Coimbatore.

2. Deputy Commissioner (ST)(GST),
Appellate Authority
Coimbatore.

3. State Tax Officer, Singanallur (South) Circle,
Commercial Taxes Building,
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C.SARAVANAN, J.

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