IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.126 and 137 of 2026
and
W.M.P.Nos.114, 118, 129 and 130 of 2026

Tvl.KGR INFRA,
Represented by its Proprietor
Govindaraj.K … Petitioner in both W.Ps

Vs.

1.The Deputy Commissioner (CT),
GST Appeals,
Commercial Taxes Department,
Coimbatore, Tamil Nadu.

2.The Deputy State Tax Officer,
Trichy Road Assessment Circle,
Coimbatore, Tamil Nadu. … Respondents in both W.Ps

Prayer in W.P.No.126 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of impugned order of rejection of appeal in Ref.No.ZD331125473320U in Form-GST APL-02 dated 27.11.2025 read with the rejection order of appeal in Ref.No.ZD330725281133I in FORM GST APL-02 dated 25.07.2025 from the files of the First Respondent herein, quash the same.

Prayer in W.P.No.137 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of impugned Assessment Order in Ref.No.ZD330325229969Z dated 27.03.2025 for the Financial Year 2024-25 under Section 74 of the CGST/TNGST Act, 2017 from the files of the Second Respondent herein, quash the same.

For Petitioner (In both W.Ps)	:	Mrs.Aparna Nandakumar
For Respondents (In both W.Ps)	:	Ms.Amirtha Poonkodi Dinakaran Government Advocate

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

2. By this Common Order, both these Writ Petitions are 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 W.P.No.137 of 2026, the Petitioner has challenged the impugned Assessment Order in Reference No.ZD330325229969Z dated

27.03.2025. Earlier, the Petitioner had filed an appeal against the aforesaid Order on 24.07.2025. This was filed within the condonable period of limitation, however, without appropriate application for condoning the delay.

4. Therefore, the appeal came to be rejected on 25.07.2025 on the ground that the Petitioner had not filed any application for condoning the delay. Since there is no scope for rectification of defects, the Petitioner once again filed another appeal on 21.11.2025 which has now culminated in the Order dated 27.11.2025 which is impugned in W.P.No.126 of 2026.

5. By the impugned Order dated 27.11.2025, the appeal has been rejected on the ground of limitation. It is noticed that the Petitioner has deposited 10% of the disputed tax twice as was confirmed vide impugned Assessment Order dated 27.03.2025. In other words, the Petitioner has already pre-deposited 20% of the disputed tax.

6. Having heard the learned counsel for the Petitioner and the learned Government Advocate for the Respondents and taking note of the fact that the impugned Assessment Order dated 27.03.2025 itself was an *ex parte* Order in the sense that the Petitioner failed to file a reply to the

Show Cause Notice in GST DRC-01 dated 28.01.2025, following the consistent view taken by this Court under similar circumstances has been to relegate the party to work out the remedy, these cases are remitted back to the 2nd Respondent to redo the exercise subject to the Petitioner depositing another 5% of the disputed tax in cash 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 28.01.2025 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 27.03.2025 as an addendum to the Show Cause Notice dated 28.01.2025.

8. In case the Petitioner complies with the above stipulations, the 2nd 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 of such reply / pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 5% of the disputed tax as ordered above and the Petitioner is not in arrears of any other amount barring the amount demanded under the impugned Assessment Order dated 27.03.2025.

10. In case the Petitioner fails to comply with any of the stipulations, the 2nd Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.

11. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

12. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

06.01.2026

Neutral Citation : Yes / No

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<u>To</u>:

1.The Deputy Commissioner (CT),
GST Appeals,
Commercial Taxes Department,
Coimbatore, Tamil Nadu.

2.The Deputy State Tax Officer,
Trichy Road Assessment Circle,
Coimbatore, Tamil Nadu.

C.SARAVANAN, J.

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