



W.P.No.50294 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50294 of 2025

and

W.M.P.Nos.56287 and 56288 of 2025

M/s. Sri Rangan Industries,
Represented by its Proprietor Mr.Rangapillai Srirangan,
No.210/3A, Ambigai Nagar,
Chinnavedampatti, Coimbatore – 641 049.

... Petitioner

Vs.

1. The Deputy Commissioner (CT),
Coimbatore, Tamil Nadu.
2. The Assistant Commissioner (ST),
Saravanampatti West Circle, Coimbatore – 18.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the respondent No.1's order dated 13.11.2025 in FORM GST APL 02 bearing Ref No.ZD331125229024Y and quash the same.

For Petitioner : Mr.Karthikeyan

For Respondents : Mr.C.Harsharaj
Special Government Pleader



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ORDER

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Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 13.11.2025 passed by the first respondent, whereby the petitioner's appeal against the order dated 23.05.2025 was rejected on the ground of limitation. It is noticed that the aforesaid order dated 23.05.2025, passed by the second respondent, is an exparte order.

4. Having regard to the consistent view taken by this Court in similar circumstances, the case is remitted back to the second respondent to redo the exercise, subject to the Petitioner depositing 25% of the disputed tax. The amount already pre-deposited by the petitioner at the time of filing the appeal before the first respondent shall be set off. Otherwise, the petitioner shall



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pre-deposit 15% 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.

5. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 24.03.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 13.11.2025 as an addendum to the Show Cause Notice dated 24.03.2025.

6. In case the Petitioner complies with the above stipulations, the 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 raised/vacated.

7. It is made clear that bank attachment shall be lifted subject to the deposit of 15% of the disputed tax as ordered above and the Petitioner is not in arrears of any amount barring the amount demanded under the impugned Orders.



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8. In case the Petitioner fails to comply with any of the stipulations, the 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.

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

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

05.01.2026

Neutral Citation : Yes / No

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To:

1. The Deputy Commissioner (CT),
Coimbatore, Tamil Nadu.
2. The Assistant Commissioner (ST),
Saravanampatti West Circle, Coimbatore – 18.



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C.SARAVANAN, J.

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