IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49929 of 2025
and
W.M.P.Nos.55808 and 55810 of 2025

Tvl.Sri Guhan Promoters,
Rep.by its Partner Balasubramaniam,
C/o.Kulandaisamy,
No.17, VNM Building, Vilankurichi Road,
Saravanampatti, Coimbatore – 641 035. ... Petitioner

Vs.

1.The Appellate Deputy Commissioner (ST),
Goods and Services Tax, Commercial Tax Building,
Dr.Balasundaram Road, Coimbatore-641 018.

2. The Deputy Commercial Tax Officer,
Commercial Taxes Building,
Dr.Balasundaram Chettiar Road, Zone-III,
Saravanampatti (East), Coimbatore-641 019. ... 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 and quash the impugned rejection order bearing Ref No.ZD330825313721K in GSTIN/ID:33ADQFS9775B1ZL dated 26.08.2025 passed by the Second Respondent and conseqently direct the first respondent to admit the appeal submitted by the petitioner on 19.08.2025.

For Petitioner : Mr.P.Ulaganathan
For Respondent : Mr.C.Harsharaj,
Special Government Pleader

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ORDER

This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

2.In this Writ Petition the petitioner has challenged the impugned order dated 26.08.2025 passed by the 1st respondent. Earlier, the petitioner had suffered an adverse ex-parte order on 16.02.2025. Aggrieved by the same, the petitioner filed W.P. No. 29587 of 2025 before this Court. By an order dated 07.08.2025, the said writ petition was disposed of with specific directions.

> (i) The petitioner is permitted to file appeal before the 1st respondent subject to deposit of 5% of disputed tax, as agreed by the petitioner, over and above the statutory deposit of 10% already made by the petitioner before the 1st respondent, within a period of two weeks from the date of receipt of a copy of this order.
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> (ii) On such payment being made, the 1st respondent is directed to take the appeal on record by condoning the delay and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible.

3. Pursuant to the aforesaid order dated 07.08.2025, the petitioner filed an appeal before the Appellate Deputy Commissioner, the 1st respondent. However, the 1st respondent rejected the appeal on the ground of delay. Such rejection on the ground of limitation cannot be countenanced in the light of the order of this Court in W.P. No. 29587 of 2025.

4. Therefore, to balance the interest of the both parties, viz., the Assessee and the Revenue, the impugned order is set aside, and the case is remitted back to the 1st respondent to pass fresh order in appeal on merits.

5. The 1st Respondent is directed to pass a fresh order in appeal on merits and in accordance with law without further reference to limitation.

6. In case the petitioner fails to comply with any of the above stipulations, the 2nd 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.

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

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

02.01.2026

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Neutral Citations: Yes/No

To:

1.The Appellate Deputy Commissioner (ST),
Goods and Services Tax, Commercial Tax Building,
Dr.Balasundaram Road, Coimbatore-641 018.

2. The Deputy Commercial Tax Officer,
Commercial Taxes Building,
Dr.Balasundaram Chettiar Road, Zone-III,
Saravanampatti (East), Coimbatore-641 019.

C.SARAVANAN, J.

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