



WEB COPY

WP No. 21 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 21 of 2026

and

WMP.No.16 of 2026

Mr C.V. Gnanasekar

Proprietor of Tvl OM SAKTHI

HARDWARES GNANAM AGARBATHI

WORKS

69/0, NA, R C S Main Road, Natrampalli,

Thiruppattur 635852.

..Petitioner(s)

Vs

1. Deputy Commercial Tax Officer

Thiruppattur Assessment Circle,

No.442 Ward-1, Block-18

Integrated Commercial Taxes Building

Ground Floor, Pudupettai Road,

Thiruppattur 635601.

2. Deputy Commissioner of Commercial Taxes

(GST Appeal) Vellore,

No.4 Bharathiyar Salai,

Fort Round Road,

Vellore 632001.

..Respondent(s)



Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records of 1st respondent in Ref. No.ZD330225242993D dated 24-02-2025 and quash the same as illegal and consequentially remand back by directing the 1st Respondent for passing a fresh Order after consideration of the explanation of the Petitioner.

For Petitioner(s): M/s. K.Aravintha Bharathi

For Respondent(s): Mrs.P.Selvi,
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate, 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 Government Advocate for the Respondents.

3. In this writ petition, the petitioner has challenged the impugned order dated 24.02.2025 passed by the first respondent against the aforesaid order. The petitioner also has filed an appeal before the second respondent beyond the limitation prescribed under 107 of the GST Enactment. The present Writ Petition has been filed only on 02.01.2026.



4. Following the consistent view taken by this Court under similar circumstances, liberty is given to the petitioner to file an appeal before the 2nd respondent, subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

5. In case the Petitioner complies with the above stipulation, the 2nd respondent shall proceed to consider the same and pass a final order on merits and in accordance with law, as expeditiously as possible, without reference to limitation.

6. This Writ Petition stands disposed of with the above observations.
No costs. Connected Writ Miscellaneous Petition is closed.

09-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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C.SARAVANAN, J.

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To

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