IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3550 of 2026
and
W.M.P.Nos.3979 and 3980 of 2026

M/s. Balaji Motors
16/21-a, K.K.Nagar,
Sundakkamuthur Post,
Coimbatore – 641 010.
Represented by its partner
Mr.Maruthachalam

... Petitioner

Vs.

The Deputy Commissioner (CT)
State Appellate Authority, Perur Circle,
Coimbatore – I, Coimbatore – 18. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records and quash the same as illegal, arbitrary and devoid of merit of the respondent's impugned order dated 04.09.2025 with GSTIN:33ABYFS4941F1ZR passed under the Tamil Nadu Goods and Service Tax Act ('Act') F.Y.From 2018-2019 F.Y. To 2019-2020 with the case ID reference number AD330825099737D.

For Petitioner : Mr.G.Sudhakar
For Respondent : Ms.P.Selvi
Government Advocate

ORDER

Ms.P.Selvi, learned Government Advocate takes notice for the Respondent.

2. 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 Government Advocate for the Respondent and without expressing any opinion on the merits of the case, by remitting the case back to the Appellate Authority/ Respondent.

3. In this Writ Petition, the petitioner has challenged the impugned Appeal Rejection order dated 04.09.2025, whereby the appeal filed by the petitioner on 23.03.2025 against the Assessment Order dated 16.04.2025 came to be rejected by the respondent on the ground of limitation.

4. The aforesaid Assessment order dated 16.04.2025 was passed in the absence of a reply to the Show Cause Notice in Form GST DRC-01 dated 12.12.2024 that preceded the Assessment order.

5. It is noticed that the petitioner had already pre-deposited 10% of the disputed tax at the time of filing of an appeal before the respondent, Appellate Authority.

6. At this stage, the learned counsel for the petitioner submits that the petitioner is willing to deposit another 15% of the disputed tax over and above 10% deposited at the time of filing of an appeal as a condition for *denovo* consideration of appeal.

7. Considering the above and following the consistent view taken by this Court under similar circumstances the case is remitted back to the Respondent, Appellate Authority to pass a fresh order on merits subject to the Petitioner depositing 15% of the disputed tax over and above 10% of the disputed tax already pre-deposited at the time of filing of an appeal, in cash or 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.

8. Within such time, the Petitioner shall also file an additional detailed reply to the Show Cause Notice in GST DRC-01 dated 12.12.2024 together with requisite documents to substantiate the case by treating the impugned

Order dated 04.09.2025 as an addendum to the Show Cause Notice dated 12.12.2024.

9. In case the Petitioner complies with the above stipulations, the Respondent, Appellate Authority shall proceed to pass a final order on merits and in accordance with law without further reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is also made clear that bank attachment shall be lifted subject to the Petitioner depositing another 15% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

11. 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.

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

13. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

10.02.2026

Neutral Citation: Yes / No
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To:

The Deputy Commissioner (CT)
State Appellate Authority Perur Circle,
Coimbatore – I, Coimbatore – 18.

C.SARAVANAN, J.

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