IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2945 of 2026 and W.M.P.Nos.3293 & 3294 of 2026
and
W.P.No.2948 of 2026 and W.M.P.No.3296 of 2026

Jain Granites
Represented by its Proprietor,
Anil Jain
No.224, Thadagam Road,
KNG Pudur, Coimbatore – 641 025. ... Petitioner in both cases

Vs.

1. The Assistant Commissioner (ST),
   Velandipalayam Circle,
   Dr.Balasundaram Road, Coimbatore – 641 018.

2. The Deputy Commissioner (CT)
   Coimbatore, Tamil Nadu. ... Respondents in both cases

Common Prayer in W.P.Nos.2945 and 2948 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 on the files of the learned 2nd Respondent herein in FORM GST APL-02 bearing reference No.ZD331125201592X dated 12.11.2025 and quash the same.

For Petitioner : M/s.Siri Chandana,K in both cases
For Respondent : Mrs.K.Vasanthamala,
Government Advocate in both cases

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COMMONORDER

By this common order, both these writ petitions are being disposed of at the time of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

2. In these writ peitions, the petitioner has challenged the impugned order dated 25.06.2025 in Form GST DRC-07 passed for the tax period 2019-2020 by the 1st Respondent and appeal rejection order dated 12.11.2025, whereby the appeal filed by the petitioner against the impugned order dated 25.06.2025 was rejected on the ground of limitation.

3. The impugned order dated 25.06.2025 was preceded by a Show Cause Notice dated 23.01.2025 in DRC-01, to which the petitioner had submitted a reply in Form GST DRC-06 dated 19.03.2025, pursuant to which the impugned assessment order was passed.

4. Aggrieved by the impugned assessment order, the petitioner filed an appeal before the second respondent on 08.11.2025. However, the said appeal was filed with a delay of fourteen (14) days beyond the condonable period of limitation prescribed under Section 107 of the respective GST Enactments, which came to be rejected by the second respondent on the ground of limitation, following the ratio laid down by the Hon'ble Supreme Court in ***Singh Enterprises*** *Vs.* ***Commissioner of Central Excise, Jamshedpur and others****, (2008) 3 SCC 70 and in* ***Commissioner of Customs and Central Excise*** *Vs.* ***Hongo India Private Limited and another****, (2009) 5 SCC 791 and also in* ***Assistant Commissioner (CT) LTU, Kakinada and others*** *Vs.* ***Glaxo Smith Kline Consumer Health Care Limited****, 2020 SCC Online SC 440.*

5. At this stage, the learned counsel for petitioner submits that the petitioner has a case on mertis and may be granted liberty to defend the case before the Appellate Authority, subject to terms.

6. Considering the fact that the petitioner appears to have a fit case on merits and the petitioner approached this Court by filing the writ petition as early on 19.12.2025, this Court is inclined to grant a partial relief sought by the petitioner.

7. Accordingly, W.P. No. 2945 of 2026 is disposed of by restoring the appeal and directing the second respondent / Appellate Commissioner to consider and dispose of the appeal on merits without further reference to limitation subject to the petitioner pre-depositing an additional 15% of the disputed tax, over and above the 10% already deposited at the time of filing the appeal 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.

8. In view of the order passed in W.P. No. 2945 of 2026, no further orders are required in W.P. No. 2948 of 2026 and W.P. No. 2948 of 2026 challenging the assessment order is liable to be dismissed.

9. Any recovered amount paid by the petitioner towards the tax liability confirmed by the impugned order dated 25.06.2025 shall be adjusted towards the additional pre-deposit of 15% of the disputed tax as ordered above.

10. Subject to such compliance, the attachment of the petitioner's bank account, if any, shall stand automatically raised/vacated.

11. In the event the petitioner fails to comply with any of the above stipulations, the respondents shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this writ petition had been dismissed in *limine* today.

12. Accordingly, the writ petition in W.P.No.2945 of 2026 is disposed of and the writ petition in W.P.No.2948 of 2026 is dismissed. No costs. Consequently, the connected W.M.Ps. are closed.

30.01.2026

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Neutral Citations: Yes/No

To:

1. The Assistant Commissioner (ST),
   Velandipalayam Circle,
   Dr.Balasundaram Road, Coimbatore – 641 018.

2. The Deputy Commissioner (CT)
   Coimbatore, Tamil Nadu.

C.SARAVANAN, J.

nvi

W.P.No.2945 of 2026 and W.M.P.Nos.3293 & 3294 of 2026 and
W.P.No.2948 of 2026 and W.M.P.No.3296 of 2026

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