IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1364 of 2026
and
W.M.P.Nos.1521 & 1522 of 2026

Tvl.Kandan Steel,
GSTIN:33CBBPJ3250M1ZT
Represented by its Proprietor Janani,
523/2, Achankulam Road, Lakshmi Nagar,
Neelambur, Coimbatore – 641062. ... Petitioner

Vs.

1. The Deputy Commissioner (ST), GST Appeals.
2nd Floor, Commercial Tax Office,
Indra Nagar, Avinashi Road,
Bungalow Stop, Tiruppur, Tamil Nadu – 641 603.

2. The Assistant Commissioner (ST),
Palladam – 2 Assessment Circle,
Mullai Nagar, Palladam – 641 664.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to impugned appeal rejected in FORM GST APL – 02 bearing reference No.ZD330725231450Q dated 22.07.2025 issued by the 1st Respondent and quash the same as illegal and invalid.

For Petitioner : M/s.Meera Ramesh

For Respondents : Mrs.P.Selvi,
Government Advocate.

ORDER

The petitioner is before this Court challenging the impugned order dated 22.07.2025, whereby the petitioner's appeal filed against the assessment order dated 27.06.2024 came to be dismissed on the ground of limitation. The appeal had been filed on 24.06.2025.

2. The aforesaid impugned order is the second order passed against the assessment order dated 27.06.2024. It is seen that the petitioner had earlier filed a similar appeal on 16.08.2024, which ultimately came to be numbered only on 08.04.2025.

3. As the petitioner had failed to comply with the mandatory requirement of pre-deposit under the relevant provisions of the Act, the appellate authority dismissed the appeal. In view of the same, there was no scope for interference with the impugned order dismissing the appeal, as the appeal itself was barred by limitation.

4. However, considering the submission of the learned counsel for the petitioner that the assessment order dated 27.06.2024 was proceeded without proper notice to the petitioner, this Court is of the view that an

opportunity deserves to be extended to the petitioner, subject to compliance of conditions.

5. Accordingly, the petitioner is directed to pre-deposit 50% of the disputed tax, unless the said amount has already been recovered or paid by the petitioner, subject to verification by the respondents. Upon such compliance, the petitioner shall file a reply to the show cause notice and the respondents shall consider the same and pass appropriate orders in accordance with law.

6. The above exercise shall be completed within a period of 30 days from the date of receipt of a copy of this order.

7. With the above directions, this writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

22.01.2026

Neutral Citation: Yes / No
kmm

C.SARAVANAN, J.

kmm

To:

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2nd Floor, Commercial Tax Office,
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