BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.01.2026

CORAM

**THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY**

**W.P.(MD)No.1696 of 2026**
**& W.M.P(MD)No.1331 of 2026**

Tvl. Senthil Traders
Rep. by its Partner M.Inimai
W/o.T.Mathan
No.18-A, Elangovan Street
Virudhunagar - 626 001.

... Petitioner

**Vs.**

1. The Commissioner Of Cgst And Central Excise
O/o.The Commissioner of CGST and Central Excise
No.4, Lal Bahadur Shashtri Marg
C.R.Buildings, Bibikulam, Madurai - 625 002.

2. The Assistant Commissioner
O/o.The Assistant Commissioner of CGST and Central Excise
Virudhunagar Division
No.130/8-1, Katchery Road
Virudhunagar - 626 001.

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for records pertaining to impugned order of the 2nd respondent in Order-In-Original No. GST/VNR/AC/18/2025 dated 18.07.2025 and quash the same.

For Petitioner : Mr.Rooban B

For Respondent : Mr.R.Gowri Shankar

**ORDER**

This writ petition has been filed challenging the impugned order dated 18.07.2025 by the 2nd respondent.

2. Mr.R.Gowri Shankar, learned counsel, takes notice on behalf of the respondents.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that in this case, initially, the show cause notice was issued by the respondent on 04.04.2025, for which the reply dated 30.06.2025 was filed by the petitioner. Subsequently, due to some renovation work, the original place of business of the petitioner was temporarily closed down and the

petitioner's business was shifted to his additional place of business. Under these circumstances, the impugned assessment order came to be passed by the respondent on 18.07.2025 and the same was served to the original place of business. Being unaware of the said order, no appeal was filed within the prescribed time limit.

5. Further, he would submit that now, the petitioner is willing to file an appeal against the said impugned assessment order. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to grant liberty to the petitioner to file an appeal. He would also submit that the petitioner is willing to pay additional 10% of disputed tax amount, over and above the statutory deposit, to the respondent. Therefore, he requests this Court to condone the delay in filing the appeal.

6. On the other hand, the learned counsel appearing for the respondents would submit that the delay may be condoned subject to terms and requests this Court to pass appropriate orders.

7. Heard the learned counsel for the petitioner and the learned counsel for the respondents and also perused the materials available on record.

8. In the case on hand, the assessment order came to be passed on 18.07.2025. The said order was served to the petitioner's original place of business, which was temporarily closed down for some renovation work. Hence, the petitioner, being unaware of the passing of the impugned order, has failed to file the appeal within the prescribed time limit.

9. Further, it was submitted by the learned counsel for the petitioner that now the petitioner is willing to file an appeal against the impugned assessment order dated 18.07.2025 passed by the 2nd respondent and he has restricted his relief and requested this Court to grant liberty to the petitioner to file an appeal against the impugned assessment order since it will be sufficient to meet out the case of the petitioner.

10. That apart, it was submitted that the petitioner is willing to pay 10% of the disputed tax amount to the respondent. Therefore, though this petition has been filed challenging the impugned order dated 18.07.2025, considering the submissions made by the petitioner, this Court is inclined to dismiss the present petition by granting liberty to the petitioner to file an appeal against the impugned assessment order.

11. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petition is also closed.

12. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority, within a period of four weeks from the date of receipt of copy of this order, subject to the payment of 10% of the disputed tax amount, over and above the statutory pre-deposit, to the respondent as agreed by the petitioner. After ensuring the payment of additional deposit along with the statutory pre-deposit, the Appellate Authority shall consider the said appeal filed by the petitioner, if it is otherwise in order, on its own merits

and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

**23.01.2026**

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

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**KRISHNAN RAMASAMY.J.,**

nsa

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