BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR
and
THE HONOURABLE MR.JUSTICE M.JOTHIRAMAN

W.A(MD)No.558 of 2026
and
C.M.P(MD)No.5270 of 2026

1.M/s.Altec Fabricators,
Represented by its Partner K.Ramesh,
D9, 10 Developed Plot Estate,
Thuvakudi,
Tiruchirapalli - 620 015. ... Appellant/Writ Petitioner

vs.

1.The Assistant Commissioner,
Thiruverumbur Assessment Circle,
Trichy.

2.The Appellate Deputy Commissioner (ST),
Goods and Services Tax,
Trichy and Vellore Division,
2nd Main Road, Ponnagar,
Trichy-1.

3.The Branch Manager, Canara Bank,
Cantonment, 21, Madurai Road,
Trichy. .... Respondents/Respondents

PRAYER : Writ Appeal filed under Clause 15 of Letters Patent to set aside the common order dated 25.06.2025 made in W.P(MD)No.17045 of 2025.

For Appellant	: Mr.A.Thiyagarajan Senior Counsel for Mr.S.Karunakar
For R1 & R2	: Mr.R.Suresh Kumar Additional Government Pleader

JUDGMENT

[Judgment of the Court was made by N.SATHISH KUMAR, J.)

Challenging the order of the learned Single Judge directing the appellant to deposit 25% of the disputed tax amounting to Rs.5,23,09,082/- within a period of six months from the date of receipt of a copy of the order, the present writ appeal has been filed.

2. The appellant had filed the writ petition challenging the impugned order in Form GST DRC-07 bearing Reference No. ZD330824285003J dated 30.08.2024, whereby the first respondent demanded tax of Rs.2,61,54,541/- each under the CGST Act and the SGST Act.

3. The learned counsel appearing for the appellant submitted that, upon scrutiny of the statutory monthly returns filed for the financial year 2019–2020, the first respondent issued a show cause notice dated 27.05.2024. The said notice was uploaded on the GST portal and was not served through any other mode. The allegations in the show cause notice pertain to: (i) Reconciliation of E-way Bill turnover with GSTR-01;(ii) Reconciliation of turnover reported in GSTR-07 with supplies declared in GSTR-09; and (iii) Interest liability due to delayed filing of GSTR-3B. The total tax demand amounts to Rs.5,23,09,082/- (CGST: Rs. 2,61,54,541/- and SGST: Rs.2,61,54,541/-), along with interest of Rs. 4,37,94,841/- (CGST: Rs.2,18,69,777/-; SGST: Rs.2,18,69,777/-; IGST: Rs. 45,387/-) and penalty of Rs.52,30,908/- (CGST: Rs.26,15,454/-; SGST: Rs. 26,15,454/-). It is the further submission of the appellant that the first respondent, without affording an adequate opportunity to respond to the show cause notice, proceeded to pass the impugned order dated 30.08.2024 along with a detailed order dated 22.08.2024 under Section 73 of the CGST Act, 2017.

4. Aggrieved thereby, the appellant preferred an appeal before the Deputy

Commissioner (ST), Trichy. The appellant submitted that under Section 107 of the GST Act, filing of an appeal requires a pre-deposit of 10% of the disputed tax, amounting to Rs.52,30,908/-. Out of this, a sum of Rs.22,45,544/- had already been recovered, leaving a balance of Rs.29,84,365/- to be paid. The appellate authority, after due consideration, dismissed the appeal. Challenging the same, the appellant filed the writ petition. The learned Single Judge disposed of the writ petition by directing the appellant to deposit 25% of the disputed tax amount.

5. The learned Senior Counsel appearing for the appellant submitted that for filing an appeal, only 10% of the disputed tax is required to be deposited, and the appellant has already paid a substantial sum of Rs.49,00,000/-. It is further submitted that only a small portion of the mandatory pre-deposit remains unpaid, and the appellant is ready to deposit the remaining amount within a period of three weeks. Therefore, it is prayed that an opportunity be granted to comply with the requirement and the appeal be restored and decided on merits.

6. Considering the submissions, it is noted that the appellant has already deposited a substantial amount of Rs.49,00,000/-. The appellant is directed to

deposit the remaining balance of the required 10% pre-deposit within a period of three weeks. On such deposit, the appeal shall be restored to file and dispose of on merits and in accordance with law. It is also noted that there was only a delay of seven days in preferring the appeal.

7. With the above directions, the writ appeal is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

[N.S.K.,J.] [M.J.R.,J.]
20.04.2026

NCC : Yes / No
Index : Yes / No
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N.SATHISH KUMAR,J.
and
M.JOTHIRAMAN,J.

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ORDER MADE IN
W.A(MD)No.558 of 2026

DATED : 20.04.2026