



W.P.No.2013 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 21.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2013 of 2026
and
W.M.P.Nos.2126 and 2128 of 2026

M/s.Kadri Mills (CBE) Private Limited,
Rep by its authorized signatory,
No.79, Trichy Road, Pallapalayam,
Coimbatore, Tamil Nadu – 641 016.

... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Office of the Assistant Commissioner (ST),
Trichy Road Assessment Circle,
Coimbatore – 641 018.

2.The Deputy Commissioner of State Tax (GST Appeals),
Office of the Deputy Commissioner of State Tax,
Commercial Taxes Buildings,
Dr.Balasundaram Chettiar Road,
Coimbatore – 641 019.

... 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 on the files of the original impugned proceedings passed by the 1st respondent in the Order vide GSTIN:33AAACT7127N1Z5 dated 24.07.2025 with summary order in Form GST DRC 07 vide ref No.ZD3307252731974 dated 24.07.2025 for the tax period 2021-2022 along with the consequential proceedings of



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Acknowledgment for submission of appeal in Form GST APL – 02 passed by the 2nd Respondent vide ARN No.AD331125021954C dated 14.11.2025 to quash the same.

For Petitioner : M/s.P.R.Lavanya

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3. The Petitioner is before this Court against the impugned Assessment order dated 24.07.2025 passed by the 1st Respondent and the order in appeal dated 14.11.2025 whereby the Petitioner's appeal dated 13.11.2025 against the aforesaid Assessment order was rejected by the 2nd Respondent on the ground of limitation. The appeal was filed by the Petitioner within the condonable period of limitation. However, the appeal



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has not been condoned by the 2nd Respondent. Hence, the Petitioner has filed

this present Writ Petition only on 12.01.2026.

4. It is noticed that the impugned Assessment order has been passed by the Respondent after considering the reply of the Petitioner dated 22.04.2025.

5. It is also noticed that the Petitioner had already deposited 10% of the disputed tax at the time of filing of an appeal dated 13.11.2025.

6. Considering the fact that there is a marginal delay in filing the appeal before the 2nd Respondent on 13.11.2025 and taking note of the Petitioner's pre-deposit at the time of an appeal dated 13.11.2025, the impugned order dated 14.11.2025 passed by the 2nd respondent is quashed and the case is remitted back to the 2nd Respondent to pass a fresh order on merits within a period of thirty (30) days from the date of receipt of a copy of this order.

7. The 2nd Respondent is directed to pass a final order on merits and in accordance with law without further reference to limitation. Subject to the



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Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

8. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

9. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

10. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

21.01.2026

Neutral Citation: Yes / No
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 - 2.The Deputy Commissioner of State Tax (GST Appeals),
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C.SARAVANAN, J.

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