IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.04.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.16347 of 2026
and
W.M.P.Nos.17565 &17566 of 2026

SRI KRISHNA & CO
Represented by its partner HARUR RAJENDRAN
GSTIN: 33AAWFS6395J1ZA
5F, Sri Krishna and Co, Somarpettai,
Near Rayakottai Flyover North Side,
Krishnagiri, Tamil Nadu – 635001.

..Petitioner

Vs

1. Deputy Commissioner (CT),
   Commercial Taxes Building,
   Dharmapuri, Tamil Nadu - 636 705.

2. The Assistant Commissioner,
   Krishnagiri Assessment Circle-I,
   Krishnagiri, Tamil Nadu - 635 115.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of impugned order in Form GST APL-02 bearing Reference No. ZD330326029253Q dated 04.03.2026 issued by 1st respondent along with demand order in Form GST DRC-07 dated 13.12.2024 bearing Ref. No. ZD331224112247W issued by the 2nd Respondent and quash the same as illegal, arbitrary, devoid of Merits and against the principles of natural justice and law. Thereby, consequentially direct the 1st Respondent to admit the appeal by condoning the delay.

For Petitioner : Nagarjun S

For Respondent : Mrs.K.Vasanthamala
Government Pleader

ORDER

Mrs.K.Vasanthamala, learned Government Pleader, 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 Pleader for the Respondents.

3. The petitioner has approached this Court challenging the impugned appellate order dated 04.03.2026 passed by the first respondent. By the said order, the first respondent sustained the impugned assessment order dated 13.12.2024 passed by the second respondent. The first respondent dismissed the petitioner's appeal solely on the ground of limitation, noting that the appeal was preferred on 27.02.2026, well beyond the expiration of the statutory period prescribed under the Act.

4. The learned counsel for the petitioner submits that the petitioner has already deposited 10% of the disputed tax demand. To demonstrate bona fides, the petitioner expresses a willingness to deposit an additional 40% of the

disputed tax amount. To this effect, the learned counsel has made an explicit endorsement in the Court bundle, which reads as follows:

> *"I endorse to make 40% of tax demand after 10% of demand which is already paid."*

5. Recording the stand-alone endorsement made by the learned counsel for the petitioner, the impugned order dated 04.03.2026 passed by the first respondent is hereby quashed. Consequently, the statutory appeal is restored to the file of the first respondent, subject to the strict condition that the petitioner complies with the aforementioned stipulation of depositing the additional 40% of the disputed tax demand within a period of thirty (30) days from the date of receipt of a copy of this order.

6. It is made clear that in the event the petitioner complies with the aforesaid condition within the stipulated period, the first respondent shall entertain the appeal and proceed to pass appropriate orders on merits, in accordance with law, after affording a reasonable opportunity of being heard to the petitioner.

7. Conversely, if the petitioner fails to comply with the said condition within the prescribed time, this Writ Petition shall stand automatically dismissed without further reference to this Court. In such an eventuality, the

second respondent shall be at liberty to initiate appropriate recovery proceedings against the petitioner to realize the outstanding dues in accordance with law.

8. With the above directions, this Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

24.04.2026

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

To
1. Deputy Commissioner (CT)
   Commercial Taxes Building,
   Dharmapuri Tamil nadu-636 705

2. The Assistant Commisioner
   Krishnagiri Assessment Circle-I,
   Krishnagiri, Tamil Nadu-635 115

C.SARAVANAN, J.

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