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IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 20-04-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

WP No. 14745 of 2026
AND WP NO. 14751 OF 2026, WP NO. 14760 OF 2026, WP NO. 14755 OF 2026, WP NO. 14767 OF 2026, WP NO. 14763 OF 2026, WMP NO. 16023 OF 2026, WMP NO. 16026 OF 2026, WMP NO. 16030 OF 2026, WMP NO. 16031 OF 2026, WMP NO. 16036 OF 2026, WMP NO. 16038 OF 2026, WMP NO. 16042 OF 2026, WMP NO. 16043 OF 2026, WMP NO. 16045 OF 2026, WMP NO. 16047 OF 2026, WMP NO. 16050 OF 2026, WMP NO. 16051 OF 2026

Tvl RG Metal Industries
Rep by its Proprietor Mr Radhakrishnan Ganesh
Having its register office at No. E-5, Sidco
Industrial Estate, Dharmapuri, Tamil Nadu
-636705 ..Petitioner

Vs

The Deputy Commissioner (CT),
Intelligence Division, Hosur,
No 3/47, Sapthagiri complex, Thorapalli,
Agraharam village, Gandhi Nagar
Hosur, Krishangiri 635 109

..Respondent(s)

**WP No. 14751 of 2026**

Tvl RG Metal Industries
Rep by its Proprietor Mr Radhakrishnan Ganesh
Having its register office at No. E-5, Sidco
Industrial Estate, Dharmapuri, Tamil Nadu -
636705

..Petitioner(s)

Vs

The Deputy Commissioner (CT),
Intelligence Division, Hosur,
No 3/47, Sapthagiri complex, Thorapalli,
Agraharam village, Gandhi Nagar
Hosur, Krishangiri 635 109

..Respondent(s)

**WP No. 14760 of 2026**


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..Petitioner(s)

Vs

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Intelligence Division, Hosur,
No 3/47, Sapthagiri complex, Thorapalli,
Agraharam village, Gandhi Nagar
Hosur, Krishangiri 635 109

..Respondent(s)

**WP No. 14755 of 2026**

Tvl RG Metal Industries
Rep by its Proprietor Mr Radhakrishnan Ganesh
Having its register office at
No. E-5, Sidco Industrial Estate,
Dharmapuri, Tamil Nadu - 636705

..Petitioner(s)

Vs

The Deputy Commissioner (CT),
Intelligence Division, Hosur,
No 3/47, Sapthagiri complex, Thorapalli,
Agraharam village, Gandhi Nagar
Hosur, Krishangiri 635 109

..Respondent(s)

**WP No. 14767 of 2026**

Tvl RG Metal Industries
Rep by its Proprietor Mr Radhakrishnan Ganesh
Having its register office at No. E-5, Sidco
Industrial Estate, Dharmapuri, Tamil Nadu -
636705

..Petitioner(s)

Vs

The Deputy Commissioner (CT),
Intelligence Division, Hosur,
No 3/47Sapthagiri complex, Thorapalli,
Agraharam village, Gandhi Nagar


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Hosur, Krishangiri 635 109

..Respondent(s)

**WP No. 14763 of 2026**

Tvl RG Metal Industries
Rep by its Proprietor Mr Radhakrishnan Ganesh
Having its register office at
No. E-5, Sidco Industrial Estate,
Dharmapuri, Tamil Nadu - 636705

..Petitioner(s)

Vs

The Deputy Commissioner (CT),
Intelligence Division, Hosur,
No 3/47, Sapthagiri complex, Thorapalli,
Agraharam village, Gandhi Nagar
Hosur, Krishangiri 635 109

..Respondent(s)

Prayer in WP No.14745 of 2026: Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records pertaining to the impugned orders issued in Form GST APL -02 in Reference No ZD330425206845G dated 28.04.2025 issued by the Respondent and quash the same.

Prayer in **WP No. 14751 of 2026**: Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records pertaining to the impugned orders issued in Form GST APL -02 in Reference No ZD3304250784416B dated 08.04.2025 issued by the Respondent and quash the same.

Prayer in **WP No. 14760 of 2026**: Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records pertaining to the impugned orders issued in Form GST APL -02 in Reference No ZD330425078426A dated 08.04.2025 issued by the Respondent and quash the same.

Prayer in **WP No. 14755 of 2026**: Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records pertaining to the impugned orders issued in Form GST APL -02 in Reference No ZD3304250837184 dated 09.04.2025 issued by the Respondent and quash the same.

Prayer in **WP No. 14767 of 2026**: Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records


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pertaining to the impugned orders issued in Form GST APL -02 in Reference No ZD330425206776D dated 28.04.2025 issued by the Respondent and quash the same

Prayer in **WP No. 14763 of 2026**: Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records pertaining to the impugned orders issued in Form GST APL -02 in Reference No ZD330425078423G dated 08.04.2025 issued by the Respondent and quash the same.

**In all the Writ Petitions**

For Petitioner(s): Ms.M. Bharathy Meena
For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

**Common Order**

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the Respondent.

2. These Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In these Writ Petitions, the Petitioner has challenged the respective impugned orders passed by the Respondent as an Appellate Authority.

4. The Petitioner has challenged the order passed by the Original Authority is detailed below:


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| WP.No. | Ex.Parte Order date | DOA | Impugned order filing date | Appeal Impugned order date |
|---|---|---|---|---|
| 14745/2025 | 22.08.2024 | 11,13,506 DOA 21.12.2024 | 21.12.2024 | 28.04.2025 |
| 14767/2025 | 22.08.2024 | 7,92,991 DOA 21.12.2024 | 21.12.2024 | 28.04.2025 |
| 14760/2025 | 23.08.2024 | 2,46,902 DOA 23.12.2024 | 23.12.2024 | 08.04.2025 |
| 14755/2025 | 23.08.2024 | 8,36,130 DOA 23.12.2024 | 23.12.2024 | 09.04.2025 |
| 14763/2025 | 23.08.2024 | 36,74,254 DOA 23.12.2024 | 23.12.2024 | 08.04.2025 |
| 14751/2025 | 23.08.2024 | 26,96,446 DOA 23.12.2024 | 23.12.2024 | 08.04.2025 |

5. It is noticed that at the time of filing an appeal on the dates mentioned at Column No.3 the Petitioner had already pre-deposited 10% of the disputed tax. These appeals were filed by the Petitioner within the condonable period of limitation i.e., on the last day of expiry of limitation prescribed under Section 107 of the respective GST Enactment. The impugned orders have also recorded that the Petitioner has deposited 10% at the time of filing an appeal as mentioned above. The delay has not been properly explained and therefore the impugned orders have been passed.

6. There is no clear explanation forthcoming in the affidavit filed in support of these Writ Petitions as to why these Writ Petitions have been filed only on 23.02.2026 after the impugned orders came to be passed in April 2025 as mentioned in Column No.4 above.


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7. Balancing the interest of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent, I am inclined to restore the appeals before the Respondent subject to Petitioner depositing another 25% of the disputed tax over and above 10% already deposited at the time of filing of an appeal.

8. In case Petitioner deposits another 25% of the disputed tax, the Respondent shall dispose the appeal on merits without further reference to limitation.

9. In case there has been any recovery or any other amount paid by the Petitioner towards the tax liability confirmed vide impugned order, the same shall be set off against the pre-deposit of 25% as ordered above. This shall however be subject to verification by the Respondent.

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

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax confirmed vide respective


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impugned orders over and above 10% already pre-deposited at the time of filing of an appeal as ordered above and the Petitioner not being in arrears of any other amount demanded for any other tax period barring the amount demanded under the impugned Order.

12. In case the Petitioner fails to comply with any of the stipulations, the concerned Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.

13. Needless to state, before passing any such order, the Respondents shall give due notice to the Petitioner.

14. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

**20-04-2026**

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

GBI

To
The Deputy Commissioner (CT),
Intelligence Division, Hosur,
No 3/47Sapthagiri complex, Thorapalli,


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Agraharam village, Gandhi Nagar
Hosur, Krishangiri 635 109

**WP No. 14751 of 2026**

To
The Deputy Commissioner (CT),
Intelligence Division, Hosur,
No 3/47Sapthagiri complex, Thorapalli,
Agraharam village, Gandhi Nagar
Hosur, Krishangiri 635 109

**WP No. 14760 of 2026**

To
The Deputy Commissioner (CT),
Intelligence Division, Hosur,
No 3/47Sapthagiri complex, Thorapalli,
Agraharam village, Gandhi Nagar
Hosur, Krishangiri 635 109

**WP No. 14755 of 2026**

To
The Deputy Commissioner (CT),
Intelligence Division, Hosur,
No 3/47Sapthagiri complex, Thorapalli,
Agraharam village, Gandhi Nagar
Hosur, Krishangiri 635 109

**WP No. 14767 of 2026**

To
The Deputy Commissioner (CT),
Intelligence Division, Hosur,
No 3/47Sapthagiri complex, Thorapalli,
Agraharam village, Gandhi Nagar
Hosur, Krishangiri 635 109

**WP No. 14763 of 2026**

To
The Deputy Commissioner (CT),
Intelligence Division, Hosur,
No 3/47Sapthagiri complex, Thorapalli,
Agraharam village, Gandhi Nagar
Hosur, Krishangiri 635 109


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**C.SARAVANAN J.**

**GBI**

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**20-04-2026**


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