BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **14.07.2026**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) No.19636 of 2026
and
W.M.P.(MD) No.14531 of 2026

M/S. Dindigul Industrial Products,
Represented by its Managing Partner
Ravichandran ... Petitioner

/vs./

1.The Appellate Deputy Commissioner (State Tax) - GST
1st Floor
Commercial Taxes Building
Dr. Thangaraj Salai
K.K.Nagar
Madurai.

2.The Deputy Commercial Tax Officer Commissioner
Commercial Tax
Dindigul Rural Circle
Dindigul 624001 ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records pertaining to the Impugned Rejection Order in FORM GST APL-02 bearing Appeal ARN AD3305260038448 dated 25.05.2026 on the file of the 1st Respondent, quash the same as illegal, arbitrary, and erroneous, and consequently direct the 1st

Respondent to restore and admit the statutory appeal on its file to be heard on merits.

For Petitioner : Mr.J.Bharathi Veerakumar

For Respondents : Mr.S.Venkatesh
counsel for the State of Tamil Nadu

ORDER

Mr.S.Venkatesh, learned counsel for the State of Tamil Nadu, takes notice for the respondents.

2.By consent, this writ petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned counsel for the State of Tamil Nadu appearing for the respondents.

3.The petitioner is before this Court against the impugned rejection order passed by the first respondent in FORM GST APL-02 in Appeal ARN AD3305260038448 dated 25.05.2026, whereby the petitioner's appeal against the order dated 17.08.2024 passed by the second respondent for the tax period April 2019 to March 2020 has been confirmed in the absence of a reply to the show cause notice dated 30.05.2024.

4.The appeal before the first respondent was filed on 05.05.2026 long after the expiry of limitation. At the time of filing of the appeal, the petitioner has paid only a sum of Rs.24,188/-. This pre-deposit is even otherwise contrary to the mandatory requirement under Section 107 of the respective GST enactment.

5.However, the learned counsel for the petitioner would draw attention to para 7 of the affidavit filed in support of the present writ petition, wherein the petitioner has stated that a sum of Rs.3,48,306/- was recovered from the petitioner's electronic cash ledger on the dates mentioned therein. Para 7 of the affidavit filed in support of the present writ petition reads as under:-

> *"7.The Petitioner submits that defying all legal norms and statutory protections, the Respondents high-handedly and excessively executed recovery actions against the Petitioner's cash and credit accounts, forcefully extracting a total sum of Rs. 3,48,306/- from the business operations. This coercive extraction was done via Electronic Cash Ledger Reference No.DC3302260021557 dated 05.02.2026 for SGST Tax of Rs.1.19,434/and Interest of ? 82.327/- The fund clearing continued on 27.03.2026 via Electronic Cash Ledger Reference No. DC3303260583090 for SGST Interest of Rs. 32,038/-, Reference No. DC3303260583099 for CGST Tax of Rs. 1,14,507/-, and Electronic Credit Ledger Reference No. DI3303260635181 for an amount of Rs. 720/-."*

6.The learned counsel for the respondents is, however, unable to confirm to the content of para 7 of the affidavit filed in support of the present writ petition.

7.Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondents and having considered the consistent view taken by this Court in similar circumstances, this Court is inclined to quash the impugned rejection order passed by the first respondent in FORM GST APL-02 in Appeal ARN AD3305260038448 dated 25.05.2026 and is accordingly, quashed and the case is remitted back to the first respondent to pass a fresh order, subject to the petitioner depositing 50% of the disputed tax, in cash from the petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8.Needless to state, any amount recovered from the petitioner/paid by the petitioner shall be adjusted towards the aforesaid pre-deposit 50% as ordered above. This will be however subject to verification by the first respondent.

9.Within such time, the petitioner shall also file a reply to the show cause notice that preceded the impugned order dated 25.05.2026 together with requisite documents to substantiate the case by treating the impugned order dated 25.05.2026 as an addendum to the show cause notice issued earlier to the petitioner.

10.In case, the petitioner complies with the above stipulations, the first respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three months of such reply/pre-deposit. Subject to the petitioner complying with the above stipulations, the attachment of the bank account of the petitioner, if any, shall also stand automatically vacated.

11.It is made clear that the bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the petitioner not being in arrears of any other amount 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 first 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.

13.Needless to state, before passing any such order, the first respondent shall issue due notice on the petitioner.

14.This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Miscellaneous Petition is closed.

14.07.2026

Index : Yes / No
Internet : Yes / No
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To

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C.SARAVANAN, J.

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