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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.08.2026

CORAM

THE HONOURABLE MR.JUSTICE C. SARAVANAN

W.P(MD)No.24118 of 2026
and
W.M.P(MD)Nos.17947 & 17949 of 2026

Tvl.Balaji Enterprises,
Represented by its Proprietrix Yamunaram,
613B/5, Krishna Nagar,
Inam Maniyachi, Kovilpatti,
Thoothukudi District – 628 502. ... Petitioner

Vs

1.The State Tax Officer cum the Commercial Tax Officer,
Kovilpatti – II Assessment Circle,
Tuticorin.

2.The Deputy Commissioner (Appeals),
Tirunelveli. ... Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned assessment order dated 02.03.2026 passed by the first respondent vide GSTIN: 33ATPPY5151N1ZV/Feb 2025 (2024-25) and in

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summary order DRC 07 Ref No.ZD330326006648G relating to the Financial Year Feb 2025 (2024-25) and quash the same as illegal and consequently direct the first respondent to pass order afresh after affording an opportunity to the petitioner to file objections and to produce documents.

For Petitioner : Mr.C.Senthil Murugan

For Respondents : Ms.P.Sudarkodinachiar
Government Advocate (Taxes)

ORDER

This Writ Petition is taken up for final hearing at the time of admission, with the consent of the learned counsel for the petitioner and the learned Government Advocate (Taxes) appearing for the respondents.

2.The petitioner is before this Court challenging the impugned order-in-original dated 02.03.2026, whereby the proposal contained in the show-cause notice dated 15.09.2025 was confirmed after considering the reply submitted by the petitioner dated 14.11.2025.

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3.The present Writ Petition has been filed after the petitioner preferred an appeal before the second respondent/Appellate Authority on 25.07.2026, long after the expiry of the limitation prescribed under Section 107 of the Act. However, the appeal was filed within a few days after the expiry of the extended period of limitation for filing the appeal.

4.By the impugned order, the first respondent has confirmed the total tax liability of Rs.18,19,112/-, apart from interest and penalty. In all, the petitioner has been imposed with a total liability towards tax, interest, and penalty of Rs.39,63,892/-.

5.The case of the petitioner is that a sum of Rs.18,19,122/- stands recovered from the petitioner's Electronic Credit Ledger directly on 03.06.2026. However, there are no records to substantiate the same. It is noticed that, at the time of filing the appeal on 25.07.2026, the petitioner had deposited a sum of Rs.1,81,914/-, being 10% of the disputed tax towards the pre-deposit as required under Section 107 of the GST Enactment. Prima

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facie, it appears that the order passed on 02.03.2026 does not suffer from any procedural infirmity or arbitrariness warranting interference by this Court. The appeal preferred by the petitioner before the Appellate Authority, namely, the second respondent, on 25.07.2026, is beyond the period of limitation. Therefore, the present Writ Petition is liable to be dismissed in the light of the decisions of the Hon'ble Supreme Court in ***Singh Enterprises v. CCE***, reported in ***(2008) 3 SCC 70***, and ***CCE and Customs v. Hongo India (P) Limited***, reported in ***(2009) 5 SCC 791***.

6.The case of the petitioner is that the petitioner is engaged in civil contract work and was engaged by KPCL, Raichur Thermal Power Plant, Karnataka. In connection therewith, the petitioner had procured goods from M/s. Sri Balaji and M/s. TJ Enterprises, Erode, on payment of tax, after following the necessary safeguards prescribed under law, and that the impugned order has been passed contrary to law.

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7.A perusal of the impugned order indicates that part of the supply referred to in paragraph 2.2 of the impugned order would have been impossible for the assessable value given therein. The relevant paragraph is extracted hereunder:

EWB No. & Date	Invoice No. & Date	Assessable Value (Rs)	Tax Value (Rs)	HSN & Description	Vehicle No.	Vehicle type (as per transport dept.)	Remarks (as per e-way bill)
571778192948-25/02/2025 14:17	TJ-050-25/02/2025	8,02,090	1,44,376,20	32089090-Polyurethane Paint	TN 52 M7773	14 wheeler Ashok Leyland Cargo Truck	Goods destined to KPCL, Raichur Thermal Power Plant, Karnataka
561778188791-25/02/2025 14:10	TJ-049-25/02/2025	58,29,000	10,49,220	32089090-Polyurethane Paint	TN 47 BV3198	Mahindra Bolero City Pickup	Goods destined to KPCL, Raichur Thermal Power Plant, Karnataka

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581777919875-24/02/2025 22:11	TJ-048-24/02/2025	9,03,500	1,62,630	32089090-Polyurethane paint	TN99 P4062	Mahindra Bolero City Pickup	Goods destined to KPCL, Raichur Thermal Power Plant, Karnataka
551777919656-24/02/2025 21:58	TJ-047-24/02/2025	9,25,000	1,66,500	32089090-Epoxy paint	TN99 C5405	TVS Zest-Tow Wheeler	Goods destined to KPCL, Raichur Thermal Power Plant, Karnataka
537756221 07-19/02/2025 21.:44	TJ-046-19/02/2025	8,44,750	1,52,055	8303-Telescopic Channel	TN27 D5405	Alto Car	
541775620807-19/02/2025 21:37	TJ-045-19/02/2025	8,01,900	1,44,342	39211310-SGF 32 D 24X24X 75 MM	TN12 AT2498	Ashok Leyland Dost	

8.In any event, the petitioner may have a case to argue insofar as the supplies referred to in Serial Nos. 1, 2, and 3 are concerned. Therefore, I see no impediment in granting liberty to the petitioner to pursue the appellate remedy before the second respondent, whose appeal came to be dismissed on 29.07.2026 on account of the belated filing of the appeal. The second respondent may call for a report from the jurisdictional counterparts

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in Karnataka as to whether the petitioner had indeed supplied Polyurethane Paint, Epoxy Paint, and the other items specified above for the second respondent to thereafter pass appropriate orders on merits and in accordance with law.

9.The statement of the petitioner that the entire disputed tax was recovered on 03.06.2026 is subject to verification. In case only 10% of the disputed tax has been paid by the petitioner at the time of filing the appeal, the petitioner shall additionally deposit another 40% of the disputed tax as a condition for the appeal to be taken up for final disposal by the second respondent on merits.

10.With the above observations, this Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

20.08.2026

NCC : Yes / No

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To

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C. SARAVANAN, J.

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