



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11-08-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP(MD) No. 22664 of 2026

Tvl. Sri MSP Velayuthanadar,
Represented by its Partner
P.Rajesh Sankara Kumar,
10-799 Tenkasi Main Road,
Pavoorchatram,
Tenkasi District - 627808

..Petitioner(s)

Vs

1. The Deputy Commissioner (CT),
Appeals, Tirunelveli, Commercial Taxes Office,
Dr. MGR New Bus Stand, Tirunelveli District.
2. The State Tax Officer,
Inspection-4, Intelligence Wing, Tirunelveli
Division, Commercial Taxes Office, Tirunelveli
District.
3. The Goods and Services Tax Network (GSTN),
through its Chairman, East Wing 4th Floor,
World Mark-1, Aerocity, New Delhi 110 037.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for records pertaining to the impugned rejection order passed by the 1st Respondent in Na. Ka. No.A1/2853/2024, dated 26.05.2026, received on 16.06.2026, which was filed pursuant to the dropping order passed by the 2nd Respondent in Form GST DRC-05, GSTIN 33AANFS2563H1Z2/2017-18, dated 17.05.2024 and quash the same as it is illegal and in gross violation of Principles of Natural Justice and further direct the 1st Respondent to admit the appeal manually filed



by us, in the absence of any facilitation to file online appeal through GSTN Common Portal by the 3rd Respondent against the dropping order and to decide the appeal on merits of the case and also to pass such further or other orders as this Honourable High Court may deem fit and proper to the circumstances of the case and thus render justice.

For Petitioner(s): Mr.A. Satheesh Murugan

For Respondent(s): Mr.R.Parthiban
Special Government Pleader for R1 and R2

ORDER

The petitioner is before this Court challenging the impugned order dated 26.05.2026, whereby the first respondent, being the Appellate Authority, has dismissed the appeal filed by the petitioner against the detailed Assessment Order in DRC-05 dated 17.05.2024.

2. It is the case of the petitioner that the entire disputed tax, together with interest and penalty, was paid during the course of inspection on 18.05.2023.

3. The learned counsel for the petitioner submits that, though the petitioner had not filed a reply to the Show Cause Notice in DRC-01 dated 29.09.2023, the petitioner has a fair case on merits. Therefore, the petitioner filed an appeal manually before the first respondent, which came to be rejected solely on the ground that the petitioner had not filed the appeal electronically, as required under the provisions of the Act and the Rules made thereunder.



4. Mr.R.Parthiban, learned Special Government Pleader, takes notice for the respondents 1 and 2 and submits that the petitioner has an alternate remedy by way of an appeal before the Appellate Tribunal under Section 112 of the respective GST enactments.

5. Having considered the submissions made by the learned counsel for the petitioner and the learned Special Government Pleader for the respondents 1 and 2 and, considering the fact that the petitioner had indeed filed the appeal within the prescribed period, though manually, I am inclined to set aside the impugned order dated 26.05.2026 and remit the case back to the first respondent to hear the appeal on merits and pass appropriate orders in accordance with law.

6. Accordingly, the impugned order dated 26.05.2026 is set aside and the case is remitted back to the first respondent to hear the appeal on merits and pass appropriate orders in accordance with law.

7. The Writ Petition stands disposed of with the above observations.
There shall be no order as to costs.

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

11-08-2026
(1/2)



To

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1. The Deputy Commissioner (CT),
Appeals, Tirunelveli, Commercial Taxes Office, Dr. MGR New Bus Stand,
Tirunelveli District.
2. The State Tax Officer,
Inspection-4, Intelligence Wing, Tirunelveli Division, Commercial Taxes
Office, Tirunelveli District.
3. The Chairman
The Goods and Services Tax Network (GSTN),
East Wing 4th Floor, World Mark-1,
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C.SARAVANAN, J.

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