



W.P. No. 18240 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.05.2025

CORAM

THE HON'BLE Ms. JUSTICE G.R.SWAMINATHAN

W.P. No. 18240 of 2025

and

W.M.P. Nos. 20425 and 20426 of 2025

Tvl.Sri Mahasakthi Textiles
Rep. by its Proprietrix – Banumathi A
No.004, Sundarar Street WD 23, Erode
Tamil Nadu – 638004.

... Petitioner

-VS-

1. The Assistant Commissioner (ST)
Chithode Assessment Circle
No.38, K.N.K.Road, Karungalpalayam
Erode – 3.
2. The Appellate Deputy Commissioner (ST)
GST Appeals, Erode.
3. The Deputy Commissioner (CT)
Salem.

... Respondents

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, 1950, praying to issue a Writ of Certiorari, calling for the records on the file of the original impugned order of the first respondent order in GSTIN 33AGIPB2958E2ZP/2017-2018 dated 20.12.2023 and summary of order under Section 73 in GST DRC – 07 vide Ref. No.ZD331223155456K date 20.12.2023 for the tax period 2017-18 along with the consequential proceedings of Acknowledgment for submission of appeal in FORM GSTAPL-02 passed by



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the second respondent vide Ref. No. ZD3303251550012 dated 20.03.2025 and quash the same.

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For Petitioner : Ms.R.Hemalatha

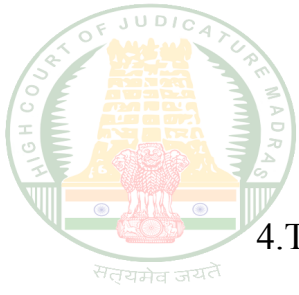
For Respondents : Ms.K.Vasanthamala, GA (T)

ORDER

Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents.

2.The petitioner suffered an adverse order dated 20.12.2023 at the hands of the first respondent. Questioning the same, the petitioner had filed an appeal before the Appellate Authority. The appeal was filed within the condonable period. Yet, the Appellate Authority chose to reject the appeal.

3.I am of the view that in such matters, the Appellate Authority should adopt a liberal approach. I am satisfied with the reasons set out by the petitioner explaining the delay. In this view of the matter, the order impugned is set aside. The matter is remitted to the file of the second respondent. The second respondent will number the appeal and dispose it of on merits and in accordance with law.



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4.The writ petition stands allowed accordingly. No costs. Consequently,

the connected Miscellaneous Petitions are closed.

16.05.2025

Index: Yes/No

Internet: Yes/No

Speaking /Non-speaking order

Neutral Case Citation: Yes /No

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To

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G.R.SWAMINATHAN, J.

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