IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-05-2025

CORAM

THE HONOURABLE MR JUSTICE G. R. SWAMINATHAN

WP No. 18319 of 2025 AND
WMP NO. 20525 OF 2025,WMP NO. 20523 OF 2025

Tvl VST Polyfibres India Private Limited
Rep by Its Director - Karthi Nagarajan, 32E, Krpad
Road, Pallipalayam, Namakkal,
Tamil Nadu 638006

... Petitioner

Vs

1. The Assistant Commissioner(st)
Pallipalayam Assessment Circle,
Namakkal, Tamilnadu

2.The Appellate Deputy Commissioner
GST Appeals, Salem

3.The Deputy Commissioner CT
Erode.

... Respondents

PRAYER

Writ Petition under Article 226 of the Constitution of India for a Writ of Certiorari calling for the records on the files of the original impugned order of the 1stRespondent in the Order vide GSTIN 33AADCV1206H1ZT/April2019-June 2019 dated 27.08.2024 with summary order in FORM GST DRC 07 vide ref no. ZD330824247410M dated 28.08.2024 for the tax period April2019-June2019 along with the consequential proceedings of Acknowledgment for submission of appeal in FORM GST APL-02 passed by the 2nd Respondent vide ref no ZD330425049136K dated on 04.04.2025 for the tax period April 2019-June 2019 to quash the same.

For Petitioner : Mrs.R. Hemalatha

For Respondents: Mrs.R.Anitha
Additional Government Pleader (Taxes)

ORDER

Heard both sides.

2. The petitioner is an assessee under the first respondent. The petitioner suffered an adverse order dated 27.08.2024 at the hands of the first respondent. Aggrieved by the same, the petitioner filed an appeal before the second respondent. There was a delay in filing the appeal. The second respondent rejected the appeal by declining to condone the delay. Challenging the rejection order, this writ petition has been filed.

3. It is clear that the appeal was filed within the condonable period. In such matters, the authority has to necessarily adopt a liberal approach. I am satisfied with the reasons set out in the affidavit filed in support of the condone delay petition. In such circumstances, the order of the second respondent is set aside and the second respondent is directed to number the appeal and dispose it of on merits and in accordance with law. The writ petition is allowed on these terms. No costs. Consequently, connected miscellaneous petitions are closed.

15-05-2025

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

To

1.The Assistant Commissioner(st)
Pallipalayam Assessment Circle,
Namakkal, Tamilnadu

2.The Appellate Deputy Commissioner
GST Appeals, Salem

3.The Deputy Commissioner CT
Erode.

G.R.SWAMINATHAN J.

KST

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