



WEB COPY



W.P.No.29314 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 06.08.2025

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No. 29314 of 2025**  
**and**  
**W.M.P.No. 32859 of 2025**

Tvl.P.R.S.Sarees,  
Rep. By its Proprietor, P.Rameshwaran  
2/70, Chinthamaniyur, Omalur Tk,  
Salem – 636455.

... Petitioner

**Vs.**

1.The Assistant Commissioner (ST) (FAC)  
Mettur Assessment Circle,  
Mettur.

2.The Deputy Commissioner (CT),  
Salem.

... Respondents

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the 2<sup>nd</sup> respondent in Form GST APL-02 dated 28.04.2025 with Ref.No.ZD3304252072180 and quash the same and direct the 2<sup>nd</sup> respondent to grant an opportunity to rectify the defects in Appeal



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bearing ARN# AD331224048109C including by filing application for condonation of delay and further direct the 1<sup>st</sup> respondent not to take any coercive steps against the petitioner till then.

For Petitioner : Ms.Disha Jain

For Respondent : Ms.P.Selvi  
Government Advocate (Taxes)

### **ORDER**

This writ petition has been filed challenging the impugned order dated 28.04.2025 passed by the 2<sup>nd</sup> respondent and to direct the 2<sup>nd</sup> respondent to grant an opportunity to rectify the defects in appeal.

2. Mrs.P.Selvi, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that no reason was provided when the appeal was rejected on the 20 days delay from the Authorities concerned. He would submit that due to ill health, the petitioner was not in a position to file the appeal in time. Further, he



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would submit that this appeal was filed by the petitioner himself without engaging any consultant therefore, the delay occurred. Hence, this petition has been filed.

4. The learned Government Advocate would submit that since no proper reason was not provided, the appeal was rejected. On the other hand, the learned Government Advocate appearing for the respondents requests this Court to condone the delay and pass appropriate order to the respondents for disposal of the appeal filed by the petitioner.

5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents and also perused the materials available on record.

6. Considering the submissions made by the learned counsel appearing for the petitioner as well as the respondent and, being satisfied with the genuine reasons assigned by the petitioner, is inclined to condone the delay. Accordingly, this Court passes the following order:-



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(i) Accordingly, the rejection order dated 28.04.2025 passed by the 2<sup>nd</sup> respondent is set aside and the delay of 20 days in filing the appeal is condoned.

(ii) The 2<sup>nd</sup> respondent is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing an sufficient opportunity to the petitioner, as expeditiously as possible.

7. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

**06.08.2025**

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Speaking/Non-speaking order

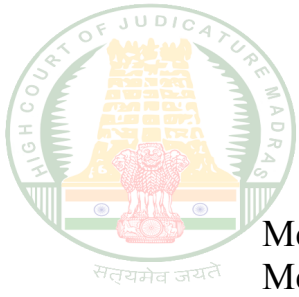
Index : Yes / No

Neutral Citation : Yes / No

To

1.The Assistant Commissioner (ST) (FAC)

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2.The Deputy Commissioner (CT),  
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**KRISHNAN RAMASAMY., J.**

KKN

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**06.08.2025**