



W.P.Nos.31556,31562,31577,31584,31565,
31569,31574 & 31576 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 28.08.2025

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition Nos.31556,31562,31577,31584,31565,
31569,31574, 31576 and 31580 of 2025 (9 W.P.'s)

and

WMP.Nos.35355,35369,35390,35407,35376,35381,35385 and 35388 of
2025

W.P.No.31556 of 2025

Vivek. A

Represented by its Proprietor Mr. A .Vivek,
78, Rajaganapathi Nagar,
Vairapalayam,
Erode 638 003.

..Petitioner

Vs.

1. The Deputy Commissioner (ST) (GST Appeals),
Integrated New Commercial Taxes Buildings,
3rd Floor, S.F.No.400/1, 7, 8, 46 Pudur B Village,
Erode - 638 002.

2. The Assistant Commissioner (ST),
Park Road Circle, Commercial Taxes Building,
No.1, Brough Road, Erode - 638 001.

3.The State Tax Officer
Park Road Circle,



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Commercial Taxes Building, No.1,
Brough Road, Erode 638001

... Respondents

PRAYER IN W.P.No.31556 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records of the Respondents vide the impugned Appeal Rejection Order in Form GST APL-02 bearing reference No. ZD330625018914D dated 03.06.2025 and quash the same as it is in violation of Principles of Natural Justice, and to condone the delay and restore the appeal of the Petitioner and to further direct the 1st Respondent to decide the appeal on merits after taking cognizance of the appeal filed by Petitioner and after considering the legal infirmities in the adjudication proceedings highlighted in the present petition.

W.P.No.31562 of 2025

Vivek. A
Represented by its Proprietor Mr. A .Vivek,
78, Rajaganapathi Nagar,
Vairapalayam,
Erode 638 003.

... Petitioner

...Vs...

1. The Deputy Commissioner (ST) (GST Appeals),
Integrated New Commercial Taxes Buildings,
3rd Floor, S.F.No.400/1, 7, 8, 46 Pudur B Village,
Erode - 638 002.



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31569,31574 & 31576 of 2025

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2. The Assistant Commissioner (ST),
Park Road Circle, Commercial Taxes Building,
No.1, Brough Road, Erode - 638 001.

... Respondents

PRAYER IN W.P.No.31562 OF 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records of the Respondents vide the impugned Appeal Rejection Order in Form GST APL-02 bearing reference No. ZD330625004850P dated 02.06.2025 and quash the same as it is in violation of Principles of Natural Justice, and to condone the delay and restore the appeal of the Petitioner and to further direct the 1st Respondent to decide the appeal on merits after taking cognizance of the appeal filed by Petitioner and after considering the legal infirmities in the adjudication proceedings highlighted in the present petition.

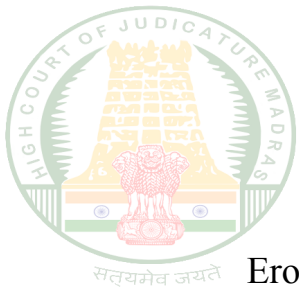
W.P.No.31577 of 2025

Vivek. A
Represented by its Proprietor Mr. A .Vivek,
78, Rajaganapathi Nagar,
Vairapalayam,
Erode 638 003.

... Petitioner

...Vs...

1. The Deputy Commissioner (ST) (GST Appeals),
Integrated New Commercial Taxes Buildings,
3rd Floor, S.F.No.400/1, 7, 8, 46 Pudur B Village,



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31569,31574 & 31576 of 2025

Erode - 638 002.

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2. The Assistant Commissioner (ST),
Park Road Circle, Commercial Taxes Building,
No.1, Brough Road, Erode - 638 001.

... Respondents

PRAYER in W.P.No.31577 OF 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records of the Respondents vide the impugned Appeal Rejection Order in Form GST APL-02 bearing reference No. ZD330725232144O dated 22.07.2025 and quash the same as it is in violation of Principles of Natural Justice, and to condone the delay and restore the appeal of the Petitioner and to further direct the 1st Respondent to decide the appeal on merits after taking cognizance of the appeal filed by Petitioner and after considering the legal infirmities in the adjudication proceedings highlighted in the present petition.

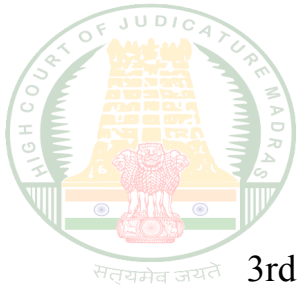
W.P.No.31584 of 2025

Vivek. A
Represented by its Proprietor Mr. A .Vivek,
78, Rajaganapathi Nagar,
Vairapalayam,
Erode 638 003.

... Petitioner

...Vs...

1. The Deputy Commissioner (ST) (GST Appeals),
Integrated New Commercial Taxes Buildings,



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31569,31574 & 31576 of 2025

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3rd Floor, S.F.No.400/1, 7, 8, 46 Pudur B Village,
Erode - 638 002.

2. The Assistant Commissioner (ST),
Park Road Circle, Commercial Taxes Building,
No.1, Brough Road, Erode - 638 001.

3. The State Tax Officer,
Park Road Circle,
Commercial Taxes Building,
No.1, Brough Road, Erode-638 001.

... Respondents

PRAYER IN W.P.No.31584 OF 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records of the 1st Respondent vide the impugned Appeal Rejection Order in Form GST APL-02 bearing reference No. ZD330625004913L dated 02.06.2025 and quash the same as it is in violation of Principles of Natural Justice and further direct the 1st Respondent to condone the delay and restore the appeal of the Petitioner and decide the appeal on merits,

W.P.No.31565 of 2025

Vivek. A
Represented by its Proprietor Mr. A .Vivek,
78, Rajaganapathi Nagar,
Vairapalayam,
Erode 638 003.

... Petitioner



W.P.Nos.31556,31562,31577,31584,31565,
31569,31574 & 31576 of 2025

...Vs...

WEB COPY

1. The Deputy Commissioner (ST) (GST Appeals),
Integrated New Commercial Taxes Buildings,
3rd Floor, S.F.No.400/1, 7, 8, 46 Pudur B Village,
Erode - 638 002.

2. The Assistant Commissioner (ST),
Park Road Circle, Commercial Taxes Building,
No.1, Brough Road, Erode - 638 001.

... Respondents

PRAYER IN W.P.No.31565 OF 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records of the Respondents vide the impugned Appeal Rejection Order in Form GST APL-02 bearing reference No. ZD330625018914D dated 03.06.2025 and quash the same as it is in violation of Principles of Natural Justice, and to condone the delay and restore the appeal of the Petitioner and to further direct the 1st Respondent to decide the appeal on merits after taking cognizance of the appeal filed by Petitioner and after considering the legal infirmities in the adjudication proceedings highlighted in the present petition,

W.P.No.31569 of 2025

Vivek. A
Represented by its Proprietor Mr. A .Vivek,
78, Rajaganapathi Nagar,
Vairapalayam,
Erode 638 003.

... Petitioner



W.P.Nos.31556,31562,31577,31584,31565,
31569,31574 & 31576 of 2025

...Vs...

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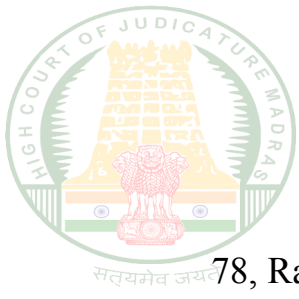
1. The Deputy Commissioner (ST) (GST Appeals),
Integrated New Commercial Taxes Buildings,
3rd Floor, S.F.No.400/1, 7, 8, 46 Pudur B Village,
Erode - 638 002.
2. The Assistant Commissioner (ST),
Park Road Circle, Commercial Taxes Building,
No.1, Brough Road, Erode - 638 001.
3. The State Tax Officer,
Park Road Circle,
Commercial Taxes Building,
No.1, Brough Road,
Erode -638 001.

... Respondents

PRAYER IN W.P.No.31569 OF 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records of the Respondents vide the impugned Appeal Rejection Order in Form GST APL-02 bearing reference No. ZD3306250049389 dated 02.06.2025 and quash the same as it is in violation of Principles of Natural Justice, and to condone the delay and restore the appeal of the Petitioner and to further direct the 1st Respondent to decide the appeal on merits after taking cognizance of the appeal filed by Petitioner and after considering the legal infirmities in the adjudication proceedings highlighted in the present petition.

W.P.No.31574 of 2025

Vivek. A
Represented by its Proprietor Mr. A .Vivek,



W.P.Nos.31556,31562,31577,31584,31565,
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78, Rajaganapathi Nagar,
Vairapalayam,
Erode 638 003.

... Petitioner

...Vs...

1. The Deputy Commissioner (ST) (GST Appeals),
Integrated New Commercial Taxes Buildings,
3rd Floor, S.F.No.400/1, 7, 8, 46 Pudur B Village,
Erode - 638 002.

2. The Assistant Commissioner (ST),
Park Road Circle, Commercial Taxes Building,
No.1, Brough Road, Erode - 638 001.

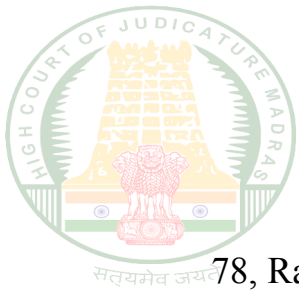
... Respondents

PRAYER IN W.P.No.31574 OF 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records of the Respondents vide the impugned Appeal Rejection Order in Form GST APL-02 bearing reference No. ZD330625004793H dated 02.06.2025 and quash the same as it is in violation of Principles of Natural Justice, and to condone the delay and restore the appeal of the Petitioner and to further direct the 1st Respondent to decide the appeal on merits after taking cognizance of the appeal filed by Petitioner and after considering the legal infirmities in the adjudication proceedings highlighted in the present petition.

W.P.No.31576 of 2025

Vivek. A

Represented by its Proprietor Mr. A .Vivek,



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31569,31574 & 31576 of 2025

78, Rajaganapathi Nagar,
Vairapalayam,
Erode 638 003.

... Petitioner

...Vs...

1. The Deputy Commissioner (ST) (GST Appeals),
Integrated New Commercial Taxes Buildings,
3rd Floor, S.F.No.400/1, 7, 8, 46 Pudur B Village,
Erode - 638 002.
2. The Assistant Commissioner (ST),
Park Road Circle, Commercial Taxes Building,
No.1, Brough Road, Erode - 638 001.

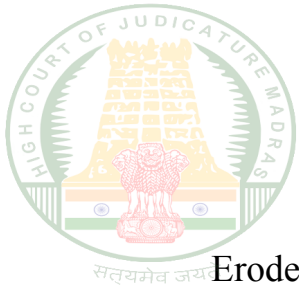
... Respondents

PRAYER IN W.P.No.31576 OF 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records of the 1st Respondent vide the impugned Appeal Rejection Order in Form GST APL-02 bearing reference No. ZD3304250562989 dated 06.04.2025 and quash the same as it is in violation of Principles of Natural Justice and further direct the 1st Respondent to condone the delay and restore the appeal of the Petitioner and decide the appeal on merits.

W.P.No.31580 of 2025

Vivek. A
Represented by its Proprietor Mr. A .Vivek,
78, Rajaganapathi Nagar,
Vairapalayam,

9/17



W.P.Nos.31556,31562,31577,31584,31565,
31569,31574 & 31576 of 2025

Erode 638 003.

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... Petitioner

...Vs...

1. The Deputy Commissioner (ST) (GST Appeals),
Integrated New Commercial Taxes Buildings,
3rd Floor, S.F.No.400/1, 7, 8, 46 Pudur B Village,
Erode - 638 002.

2. The Assistant Commissioner (ST),
Park Road Circle, Commercial Taxes Building,
No.1, Brough Road, Erode - 638 001.

... Respondents

PRAYER IN W.P.No.31580 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records of the 1st Respondent vide the impugned Appeal Rejection Order in Form GST APL-02 bearing reference No. ZD330424046980G dated 05.04.2024 along with detailed Order in ROC No.92/2024/A1 dated 03.04.2024 and quash the same as it is in violation of Principles of Natural Justice and further direct the 1st Respondent to condone the delay and restore the appeal of the Petitioner and decide the appeal on merits.



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For Petitioner : Ms.J.Prageetha
(in all W.P.'s)
For Respondents : Mr.V.Prashanth Kiran
(in all W.P.'s) Government Advocate (Taxes)
in both WPs

COMMON ORDER

Since the issue involved and relief sought for in all these writ petitions are one and the same, they are taken up together and disposed of by a common order.

2. Mr.V.Prashanth Kiran, learned Government Advocate (Taxes), takes notice on behalf of the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

3. The challenge in this Writ Petition is to the orders passed by the 1st respondent, in rejecting the Appeals filed by the petitioners and for a consequential direction to the 1st Respondent to condone the delay and restore the appeals filed by the Petitioner and decide the appeals on merits.



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4. The learned counsel for the Petitioner submitted that initially in all these cases, the 2nd respondent issued show cause notices to the petitioner alleging certain discrepancies and the same was uploaded in the GST portal without serving physical copies to the petitioner. Unfortunately, the petitioner's consultant who was entrusted with the work relating to GST of the Petitioner's Company failed to notice the same and hence he has not submitted reply to the show cause notices. Since no reply was submitted to the show cause notices, the 3rd respondent passed the assessment orders against the petitioner confirming the proposals made in the show cause notices and the same was also uploaded in the GST portal. The petitioner came to know of the assessment orders only after initiation of recovery proceedings by the respondents. Subsequently, the petitioner filed appeals before the 1st respondent with a delay of 347,389,487,358, 247,358,289,154 and 179 days respectively and the same were rejected by the 1st respondent on the ground of delay. Challenging which the present writ petition has been filed.

5. The learned counsel for the petitioner would submit that since the



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assessment orders were uploaded in the GST portal without serving physical copy of the same to the petitioner, the petitioner was unaware of the same which resulted in delay in filing the Appeals. Hence, he requested this Court to condone the delay and direct the 1st respondent to dispose of the appeal within the stipulated period.

6. The learned Government Advocate (Taxes) appearing for the respondents would submit that since the 1st respondent has no power to condone the delay beyond the period of limitation, the appeals filed by the petitioner came to be rejected. Further, he would submit that this Court may condone the delay subject to terms.

7. In reply, the learned counsel for the petitioner would submit that already 100% of the disputed tax has already been recovered from the petitioner.

8. Heard both sides and also perused the materials available on record.



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9. In the present case, it is stated by the petitioner that since all the proceedings were uploaded in the GST portal, without serving physical copies to the petitioner, the petitioner was unaware of the same. The petitioner came to know of the assesment orders only after initiation of recovery proceedings by the respondents, which resulted in delay in filing the appeals.

10. Considering the facts and circumstances of the case, though there is huge delay in filing the appeals, this Court is of the view that the reasons assigned by the petitioner for delay in filing the appeals appears to be genuine. That apart, since 100% of the disputed tax has already been recovered, this Court is inclined to set aside the impugned orders passed by the 1st respondent and condone the delay of 347, 389, 487, 358, 247, 358, 289,154 and 179 days respectively in filing the Appeals before the 1st respondent. Accordingly, this Court passes the following order:-

(i) Accordingly, the impugned orders passed by the 1st respondent are set aside and the delay of



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347,389,487,358, 247,358,289,154 and 179 days in filing
the appeals before the 1st respondent is condoned.

(ii) The 1st respondent is directed to take the appeal
on record and pass appropriate orders on merits and in
accordance with law, after providing sufficient
opportunity to the petitioner, as expeditiously as possible.

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

07.08.2025

arr

Index : yes/no

Neutral Citation : yes/no



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- To
1. The Deputy Commissioner (ST) (GST Appeals),
Integrated New Commercial Taxes Buildings,
3rd Floor, S.F.No.400/1, 7, 8, 46 Pudur B Village,
Erode - 638 002.
 2. The Assistant Commissioner (ST),
Park Road Circle, Commercial Taxes Building,
No.1, Brough Road, Erode - 638 001.
 3. The State Tax Officer
Park Road Circle,
Commercial Taxes Building, No.1,
Brough Road, Erode 638001



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W.P.Nos.31556,31562,31577,31584,31565,
31569,31574 & 31576 of 2025

KRISHNAN RAMASAMY, J.

arr

Writ Petition Nos.31556,31562,31577,31584,31565,
31569,31574, 31576 and 31580 of 2025 (9 W.P.'s)

28.08.2025