IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.09.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.32317 of 2025
and
WMP Nos.36262 and 36263 of 2025

Tvl.J.Mart,
rep. By its Proprietor,
Devarajan Dhanalakshmi : Petitioner

Vs.

1.The Deputy Commissioner (C.T)
O/o Deputy Commissioner GST Appeals,
Erode, No.161, Commercial Taxes Building,
2nd Floor, Brough Road, Erode 638001

2.The Assistant Commissioner (ST)
Krishnagiri II Circle : Respondents

PRAYER: WP No.32313 of 2025 filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorarified Mandamus calling for the records of the impugned order of the 1st Respondent in Reference No.ZD3304250556966 dated 05.04.2025 quash the same and consequently direct the 1st Respondent to number the appeal filed against the Assessment Order dated 07.12.2023 for the Assessment Year 2018-2019.

For Petitioner : Mr.M.Hariharan

For Respondents : Mr.Amirta Dinakaran,
Government Advocate (Taxes)

ORDER

The present writ petition is filed challenging the in Form GST Apl-02 dated 05.04.2025 whereby the appeal challenging the assessment order dated 07.12.2023 for the assessment year 2018-2019 was rejected on the premise that reasons for delay is not uploaded by petitioner with regard filing of appeal.

2. Learned Counsel for the petitioner only request that they may be granted an opportunity to file an application explaining the reason for delay, which according to learned counsel for petitioner is within the statutory period prescribed under Section 107. Agreed to by the learned Government Advocate for respondent.

3. In view thereof, the writ petition stands disposed of with the following directions consented by the learned counsel on both sides:

i) The impugned order passed by the first respondent/Appellate Authority dated 05.04.2025 is set aside.

ii) Petition is granted liberty to file a fresh application setting out reasons for delay.

iii) If any such application is filed, the first respondent shall consider the same and pass appropriate orders, in accordance with law, after affording the petitioner a reasonable opportunity of hearing.

iv) If there is any recovery by way of attachment of Bank account or garnishee proceedings, the same shall be lifted/withdrawn on filing of a fresh application by petitioner.

4. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

01.09.2025

Speaking (or) Non Speaking Order
Neutral Citation: Yes/No
mrn

To
1.The Deputy Commissioner (C.T)
O/o Deputy Commissioner GST Appeals,
Erode, No.161, Commercial Taxes Building,
2nd Floor, Brough Road, Erode 638001

2.The Assistant Commissioner (ST)
Krishnagiri II Circle

MOHAMMED SHAFFIQ, J.

(mrn)

W.P.No.32317 of 2025

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