+IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.09.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.32782 of 2025
and
W.M.P. Nos.36702 & 36704 of 2025

Tvl. Veera Int,
Represented by its Proprietor,
16 A, A B Nagar,
Gandhi Nagar Post,
Tirupur-641603. ... Petitioner

Vs.

1.Deputy Commissioner (CT),
Salem.

2.Assistant Commissioner (ST)(FAC)
Gandhi Nagar Circle,
Tiruppur. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records relating to the rejection of appeal in Form GST APL-02 bearing Reference No.ZD330725250986Y dated 23.07.2025 issued by the first respondent and quash the same and thereby direct the first respondent to take the appeal filed by the petitioner, against order in Reference No.ZD330225278987U dated 26.02.2025 passed by the second respondent, on record and dispose the appeal on merits or pass orders.

For Petitioner : Mr.T.Ramesh

For Respondent : Mr.T.N.C.Koushik
Additional Government Pleader

ORDER

By consent of the parties, this writ petition is taken up for hearing at the admission stage itself.

2. The present petition is filed challenging the order of rejection of appeal dated 23.07.2025 filed by the petitioner on the premise that the impugned order rejecting the appeal suffers from error inasmuch as it has reckoned limitation from the date of original assessment order.

3. The petitioner is engaged in manufacture and supply of textile machinery and spares. For the assessment year 2020-2021, an order of assessment came to be passed on 19.02.2025, wherein the returns were rejected inter alia on the premise that the petitioner had claimed excess of input tax credit. Aggrieved by the same, petitioner preferred a rectification petition on 13.03.2025. However, the above rectification petition was rejected vide order dated 12.06.2025 Aggrieved thereby, the petitioner preferred an appeal on 30.06.2025 and the same was rejected.

4. Learned counsel for the petitioner would submit that the appellate

authority ought to have reckoned limitation from the date of order, rejecting the rectification application instead reckoned limitation from the date of original assessment order, which is dated 19.02.2025, which according to him is contrary to the orders of this Court in W.P(MD) No.30452 of 2024 and W.P.(MD) Nos.25590 and 25592 of 2024.

5. Learned Additional Government Pleader for the respondents would submit that under similar circumstances, this Court has been directing appeal to be entertained on payment of an additional 5% of the disputed taxes in addition to the statutory deposit and would place reliance on a judgment passed by this Court in W.P.No.27353 of 2025 dated 11.07.2025, which was agreed to by the learned counsel for the petitioner.

6. In view thereof, the writ petition stands disposed of granting liberty to the petitioner to re-present the appeal papers along with payment of additional 5% of the disputed taxes in addition to the statutory deposit, within a period of four weeks from the date of uploading of web copy without waiting for receipt of certified copy. On re-presentation of such appeal, the appellate authority shall admit and entertain the appeal, if it is otherwise in order, subject to complying with the above conditions, without reference to limitation. If there is any bank

attachment, the same shall be lifted on complying with the above condition viz., payment of an additional 5% of the disputed taxes.

7. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

01.09.2025

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

To:
1.Deputy Commissioner (CT),
Salem.

2.Assistant Commissioner (ST)(FAC)
Gandhi Nagar Circle,
Tiruppur.

MOHAMMED SHAFFIQ, J.

mrn

W.P. No.32782 of 2025

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