IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36522 of 2025
and
W.M.P.No.40810 of 2025

M/s.Shamaru Trading Company,
Represented by its Authorized Signatory,
Mr.S.Natarajan ... Petitioner

Vs.

1.The Appellate Authority/Deputy Commissioner (CT),
Dr.Balasundaram Road, ATT Colony,
Gopalapuram, Pappanaickenpalayam,
Coimbatore – 641 018.

2.The Commercial Tax Officer,
R.S.Puram Assessment Circle,
Coimbatore – 641 018. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the 1st Respondent culminating in the issue of Acknowledgment / Communication in Form GST APL-02 under Reference No.ZD330725324292K dated 29.07.2025 by the 1st Respondent and quashing the same and direct the 1st respondent to consider the appeal on merits as filed within time in accordance with law.

For Petitioner : M/s.M.Pooja

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents.

3. The petitioner is before this Court against the impugned order dated 29.07.2025, whereby the 1st respondent / Appellate Authority under the provisions of the respective GST enactments as rejected the appeal filed by the Petitioner against the Rectification order dated 27.05.2025 and order dated 21.02.2025 passed for the tax period 2020-2021.

4. It is noticed that order dated 21.02.2025 was passed by the Respondents for the aforesaid tax period and therefore the petitioner has filed an application for Rectification of the aforesaid order before the 2nd Respondent within the limitation prescribed under Section 161 of the respective GST enactments. However, the 2nd Respondent has dismissed the application vide order dated 27.05.2025.

5. Aggrieved by the same, the Petitioner has filed a composite appeal against both the orders i.e., order-in-original dated 21.02.2025 and the order rejecting the application for Rectification vide order dated 27.05.2025. The appeal has also been filed within the limitation prescribed under Section 107 of the respective GST enactments. The 1st Respondent has however construed that since the Petitioner is seeking a composite relief to set aside both the original order and the Rectification order. The appeal was filed on 25.07.2025, was time barred.

6. This Court is of the view the above stand of the Respondents cannot be countenanced. Therefore, the impugned order is liable to be set aside and the case is remitted back to the Respondents as the petitioner would be entitled

to the benefit of relaxation under Section 14(2) of the Limitation Act, 1963. Even it is assumed that the Petitioner had approached the 2nd Respondent erroneously by filing an application for Rectification of the original order dated 21.02.2025.

7. Under these circumstances, the impugned is liable to be quashed. That apart, the Petitioner cannot be left without any remedy applying the Principles of --- remedy.

8. Under these circumstances, the impugned order is quashed and the case is remitted back to the 1st Respondent to pass a final order on merits without reference to the limitation.

15. The Petitioner shall also file a consolidated reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.07.2025 as an addendum to the same, within a period of thirty (30) days from the date of receipt of a copy of this order.

16. In case the Petitioner fails to file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

17. Needless to state, before passing any such order, the Respondents shall give due notice to the Petitioner.

18. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

25.09.2025

Neutral Citation : Yes / No

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To

1.The Appellate Authority/Deputy Commissioner (CT),
Dr.Balasundaram Road, ATT Colony,
Gopalapuram, Pappanaickenpalayam,
Coimbatore – 641 018.

2.The Commercial Tax Officer,
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C.SARAVANAN, J.

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