IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 37052 of 2025
and
W.M.P. Nos. 41447 & 41449 of 2025

M/s. Sri Kumaran & Co.,
Represented by its Partner,
Sakthivel. R ... Petitioner

Vs.

1.The Deputy State Tax Officer – 1,
Office of the Deputy Commercial Tax Officer,
Thindal Assessment Circle, Erode.

2.The Appellate Authority,
The Deputy Commissioner (GST Appeals),
Erode. ... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned proceedings of the 1st respondent in Reference No.ZD330424187688W dated 24.04.2024 along with its consequential Summary Order in Form GST DRC-07 for the Tax Period April 2018-March 2019 followed by the impugned proceedings of the 2nd respondent rejecting the appeal in Form GST APL-02 dated 23.03.2025 and quash the same.

For Petitioner : Mr. S. Rajasekar

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

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader who takes notice on behalf of the Respondents.

2. The Petitioner is before this Court against the impugned order dated 23.03.2025 passed by the 2nd Respondent, as an Appellate Authority rejecting the Petitioner's appeal against impugned order dated 24.04.2024 communicated vide Summary Order in Form GST DRC-07. The aforesaid order GST DRC-07 was preceded by a notice in DRC-01 dated 28.12.2023, to which the Petitioner has also filed a reply on 04.03.2024 and 27.03.2024. The order is a detailed order which has dealt with the objection of the Petitioner.

3. The appeal that was filed by the Petitioner before the 2nd Respondent-Appellate Authority on 09.08.2024 was beyond the period of limitation but within the condonable period of limitation. The only reason

why the appeal has been rejected is that the application was incomplete and no reason for filing the appeal that was attached with appeal in APL-01. Hence, the appeal has been rejected. This has arisen on account of the architecture on the GST Portal, as once an appeal is filed, the appeals are not returned for re-presentation, as was the practice both under the TNGST Act, 1959 and TNVAT Act, 2006.

4. The rejection of the appeal merely because the appeal was *per se* to be incomplete, in my view appears to be unjust and therefore, warrants interference. After the appeal papers are posted before the Appellate Authority, the Appellate Authority can communicate the defects and inform the Petitioner to rectify the defects so that the appeal can be disposed on merits only where there is a wilful default to comply with such reasonable request of the Appellate Authority, appeal can be dismissed.

5. In this case, since the appeal has been filed within the condonable period of limitation under Section 107(iv) of the respective GST Enactments, I am inclined to quash the impugned order dated 23.03.2025 and remit the case back to the 2nd Respondent to pass a fresh order on merits.

6. The Petitioner may formally take steps to rectify the defects in the appeal that was earlier filed on 09.08.2024 within a period of 30 days from the date of receipt of copy of this order.

7. Since the dispute pertains to the tax period 2018-2019, the Appellate Commissioner may endeavour to dispose the appeal as expeditiously as possible preferably within a period of six months from the date of compliance pursuant to this order.

8. Needless to state, the Petitioner shall be heard before final orders are passed.

9. The Writ Petition is disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

26.09.2025

Index : Yes/No
Neutral Citation : Yes/No
AT

To

1. The Deputy State Tax Officer – 1,
   Office of the Deputy Commercial Tax Officer,
   Thindal Assessment Circle, Erode.

2. The Appellate Authority,
   The Deputy Commissioner (GST Appeals),
   Erode.

C.SARAVANAN, J.

AT

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