IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37981 of 2025

K.Kuppuchamy ... Petitioner

Vs.

1. The State Tax Officer
   Goods and Services Tax Department
   Tirupur Intelligent Wing
   5/147 AEPC Building,
   Kaikatti Pudhur Tirupur – 641 654.

2. The Deputy Commissioner (ST) (GST) Appeal
   Integrated Commercial Tax Building,
   Erode Outer Ring Road,
   Pudhur, Erode – 638 002. ... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, directing the 2nd respondent to restore the first appeal application with condonation of delay petition for 9 days dated March 29, 2025 (Ref number ARN Ref No AD3303252117668), against order reference ZD330425118459C dated December 20, 2024 within the delay period of 9 days allowed by this Hon'ble Court, thereby upholding the principles of justice.

For Petitioner : Mr.A.Thiyagarajan
For Mr.M.Sivakumar

For Respondents : Ms.Amirthapoonkodi Dinakaran
Government Advocate

ORDER

This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Government Advocate for the respondents.

2. In this writ petition, the petitioner has prayed for a writ of mandamus as follows:

> *"It is prayed that this Hon'ble Court may be pleased to issue of Writ of Mandamus or any other appropriate writ, directing the 2nd respondent to restore the First Appeal application with condonation of delay petition for 9 days dated March 29, 2025 (Ref number ARN Ref No AD3303252117668), against order reference ZD330425118459C dated December 20, 2024 within the delay period of 9 days allowed by this Hon'ble Court, thereby upholding the principles of justice."*

3. The petitioner ought to have actually sought for a writ of certiorari to quash the Order dated 16.04.2025 passed by the 2nd respondent, rejecting the

petitioner's appeal against the Order dated 20.12.2024.

4. It is noticed that the petitioner filed an appeal on 29.03.2025, within the condonable period of limitation. However, the appeal was filed with incomplete details, specifically without a proper application for condoning the delay in filing the appeal.

5. The rejection of the appeal on the ground that the application is incomplete appears to be unjust. Instead of rejecting the appeal, the petitioner could have been called upon to file an application to condone the delay.

6. Consequently, the Rejection Order dated 16.04.2025 is quashed and the case is remitted back to the 2nd respondent to pass a fresh order, subject to the petitioner filing such an application for condonation of delay in filing the appeal.

7. If such an application is filed, the 2nd respondent shall dispose of the same on merits and in accordance with law within a period of thirty (30) days from the date of filing of such application. It is needless to state that the petitioner shall be heard before such application is disposed of.

8. With these directions, this Writ Petition stands disposed of. No costs.

13.10.2025

raja

Neutral Citation : Yes / No

To

1. The State Tax Officer
   Goods and Services Tax Department
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   5/147 AEPC Building,
   Kaikatti Pudhur Tirupur – 641 654.

2. The Deputy Commissioner (ST) (GST) Appeal
   Integrated Commercial Tax Building,
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   Pudhur, Erode – 638 002.

C.SARAVANAN, J.

raja

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