IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39223 of 2025

M/s.K.Kuppuchamy
S/o.Kuppannan
No.1714, Sadasivam Nagar,
K.Chettipalayam,
Tirupur – 641 605. ... Petitioner

Vs.

1. The State Tax Officer,
Goods and Service Tax Department,
Tirupur Intelligent Wing,
5/147, AEPC Buliding, 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

Prayer: Writ Petition 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 20 days dated March 28, 2025 (Ref number ARN Ref No AD330325200369D), against order reference ZD331224071490R dated December 09, 2024 within the delay period of 20 days allowed by this Hon'ble Court, thereby upholding the principles of justice.

For Petitioner	:	Mr.A.Syed Numair For Mr.Sivakumar M
For Respondents	:	Mr.V.Prashanth Kiran Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for the respondents.

2. 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.

3. Although this writ petition has been filed, seeking a direction to restore the appeal, it is noticed that the petitioner has suffered an adverse order dated 16.04.2025 passed by the second respondent. The petitioner's appeal dated 28.03.2025, filed against the order dated 09.12.2024, came to be rejected on the ground that it was filed with an incomplete application i.e.,

the said appeal dated 28.03.2025 was filed after the expiry of the prescribed period of limitation within the condonable period under Section 107 of the respective GST enactments without any application to condone the delay.

4. The prayer sought for by the petitioner is for a direction to restore the appeal, without challenging the aforesaid order dated 16.04.2025. Therefore, the relief sought for by the petitioner, cannot be granted to the petitioner.

5. However, the fact remains that since the petitioner had filed the appeal within the condonable period, though without a corresponding application to condone the delay. Therefore, I am inclined to quash the order dated 16.04.2025 and remit the matter back to the second respondent to pass fresh orders on merits, subject to the petitioner filing a formal application to condone the delay within a period of thirty (30) days from the date of receipt of a copy of this order.

6. In case, such an application is filed, the Appellate authority shall consider the same and dispose of the said appeal on merits and in accordance

with law. It is needless to state that the petitioner shall be given an opportunity of personal hearing before passing final orders.

7. This writ petition stands disposed of with the above direction. No costs.

22.10.2025

Neutral Citation : Yes / No
Index:Yes/No
Speaking order/Non-Speaking order

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To:

1. The State Tax Officer,
   Goods and Service Tax Department,
   Tirupur Intelligent Wing,
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   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.

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