



WEB COPY



W.P.No.38396 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38396 of 2025

and

W.M.P.Nos.42925 and 42927 of 2025

M/s.Thangam Engineering and Constructions,
Represented by its Proprietor
S.Krishnamoorthy.

... Petitioner

Vs.

- 1.The Deputy Commissioner (CT),
GST Appeal,
Erode.
- 2.The Assistant Commissioner (ST),
Palladam – I Assessment Circle,
Palladam, Tiruppur.

... 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 in his proceedings in Form GST APL – 02 bearing Reference No.ZD330325185940C, quash the order dated 24.03.2025 passed therein and further direct the first respondent to entertain and dispose of the appeal filed by the Petitioner for the Financial Year 2018-19 on merits.



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For Petitioner : Mr.P.V.Sudakar
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 disposed of at the time of admission after hearing the learned counsel for the Petitioner and the learned Government Advocate for the Respondents by quashing the impugned order dated 24.03.2025 passed by the 1st Respondent rejecting the Petitioner's appeal on the ground that the Petitioner had not filed the appeal with an application for condoning the delay.

3. It is noticed that the Petitioner has suffered an adverse assessment order dated 12.04.2024 against which the Petitioner has filed an appeal on 23.07.2024 before the 1st Respondent. However, while filing the appeal the Petitioner has not filed an application for condoning the delay by filing an appeal.



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4. The learned counsel for the Petitioner submits that *post facto* the Petitioner has also manually filed the same i.e., on 10.12.2024 which was not within the prescribed time.

5. Since the Petitioner may have a case on merits, I am inclined to quash the impugned order dated 24.03.2025 passed by the 1st Respondent and remit the case back to the 1st Respondent to pass a fresh order as expeditiously as possible. However, the Petitioner shall upload a formal copy of a application for condonation of the delay.

6. This Writ Petition stands disposed of. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

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Neutral Citation : Yes / No

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C.SARAVANAN, J.

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