



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 39083 of 2025

AND

WMP NO. 43843 OF 2025, WMP NO. 43842 OF 2025

1. Needle Industries India Private
Limited
Rep by its MD Mr. T. A. Devagnanam
No. 7/57 , Ooty Coonoor Road,
Yellanalli, The Nilgiris 643243

Petitioner(s)

Vs

1. The Deputy Commissioner GST
Appeals
Commercial taxes buildings, Dr.
Balasundaram Road, Coimbatore 641
018

Respondent(s)

PRAYER

calling for the records relating to the Impugned Order vide FORM GST APL-02 bearing Reference Number ZD330925124083L dated 11.09.2025, passed by the Respondent herein, to quash the same



For Petitioner(s): Shiva Kumar G
B.Revathi

For Respondent: Ms. Amirtha Poonkodi
Dinakaran
Government Advocate

ORDER

Ms. Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

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

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 11.09.2025, whereby the petitioner's appeal against the order dated 09.05.2025 has been rejected on the ground that it was filed belatedly on 05.09.2025 was delayed.



4. It is noticed that the said appeal was filed within the condonable period of limitation as the said period will expire only on 08.09.2025.

5. It is noticed that the petitioner has also pre-deposited 10% of the disputed tax amount while filing the appeal. In case, there was any defect in the appeal filed by the petitioner, the first respondent should have returned the papers, asking the petitioner to file an application to condone the delay in filing the appeal.

6. Considering the fact that the delay in filing the appeal against the order dated 09.05.2025, within the condonable period, are only marginal, this writ petition is disposed of by directing the respondent to dispose of the appeal on merits and in accordance with law as expeditiously as possible after affording an opportunity of hearing to the petitioner.

7. Since the petitioner has deposited 10% of the disputed tax amount, all the coercive steps, including the attachment of bank account of the petitioner,



shall be kept in abeyance.

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8. With the above observations, this writ petition stands disposed of. No costs. Connected Writ Miscellaneous Petitions are closed.

16-10-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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To

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C.SARAVANAN J.

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