IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 16.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39297 of 2025
and
W.M.P. Nos. 44112 and 44113 of 2025

M/s. Shree Sai Xpress,
Represented by its Partner,
Revathi ...Petitioner

Versus

1.Commercial Tax Officer / State Tax Officer (ST),
Avinashi Assessment Circle, Avinashi,
Tiruppur – I, Tiruppur – 641 603,
Tamil Nadu.

2.Appellate Deputy Commissioner (ST) (GST),
Erode. ...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records on the file of the respondents and quash the impugned order under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 having GSTIN: 33ADEFS0994C1Z8 dated 28.03.2024 reference No: ZD330324200714X along with Summary of the order dated 28.03.2024 respondent having reference No.ZD330324200714X as rectified by the Rectification order dated 21.12.2024 in Reference No.

ZD331224181634I passed by the first respondent for the FY 2018-19 along with the acknowledgement in Form GST APL-02 dated 15.04.2025 issued by the second respondent under Rule 108 of Central Goods and Services Tax Rules, 2017 / Tamil Nadu Goods and Services Tax Rules, 2017 for the FY 2018-19.

For Petitioner : Ms. S. Abirami,
for Mr. N.V. Balaji

For Respondents : Ms. Amirtha Poonkodi Dinakaran,
Government Advocate

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 Government Advocate who takes notice on behalf of the Respondents.

2. The Petitioner is before this Court challenging the impugned Assessment Order dated 28.03.2024 as rectifying order dated 21.12.2024, and the rejection of the Petitioner's appeal dated 31.03.2025 vide impugned order dated 15.04.2025 passed by the office of the 2nd Respondent.

3. Insofar as the challenge to the Assessment Order dated 28.03.2024, as modified by the order dated 21.12.2024, is concerned, no case has been made out for any interference. Therefore, to that extent, the writ petition is liable to be dismissed.

4. However, with regard to the rejection of the Petitioner's appeal dated 31.03.2025 vide impugned order dated 15.04.2025 by the office of the 2nd Respondent, it requires a interference, as the appeal has been dismissed solely on the ground that the application was incomplete i.e., the Petitioner had failed to file an appropriate application for condonation of delay in filing the appeal.

5. Considering the same, the Writ Petition is disposed of with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents by quashing the order dated 15.04.2025 rejecting the Petitioner's appeal dated 31.03.2025, subject to the Petitioner filing a formal application for condonation of delay within a period of 30 days from the date of receipt of a copy of this order. In the event such an application is filed, the 2nd Respondent shall condone the delay and dispose

of the appeal on its merits and in accordance with law.

6. The Writ Petition is disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. No costs.

16.10.2025

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

To
1.Commercial Tax Officer / State Tax Officer (ST),
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2.Appellate Deputy Commissioner (ST) (GST),
Erode.

C.SARAVANAN, J.

AT

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