IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP Nos. 40639 & 40642 of 2025
and
WMP NO. 45571 OF 2025 & WMP NO. 45568 OF 2025

1. M/s.Gajendran and
Co.(33AAPFG4668R1ZH)
Rep.by Its Managing Partner
C.Nithyanantham, 9/157,
Nanjegounden Pudur,
Virugalpattipudur, Udumalpet- 642 120.

Petitioner in both W.Ps(s)

Vs

1. The Deputy Commissioner (ST)
(GST Appeal)
GST Appellate Authority- Erode,
Integrated New Commercial Taxes
Building, IIIrd Floor, S.F. No.400/1, 7,
8,46 Pudur B Village, Erode- 638 002.

2.The Assistant Commissioner ST
Udumalpet North Assessment Circle,
Chithrakudam, Kalpana Road,
Udumalpet- 642 126.

Respondents in both W.Ps(s)

WP No. 40639 of 2025

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records of the First Respondent passed in proceedings Form GST APL-02 dated 24.03.2025 quash the same, and direct the First Respondent to admit the appeal.

WP No. 40642 of 2025

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, call for the records of the 1st Respondent passed in proceedings Form GST APL-02 dated 23.03.2025 quash the same, and direct the first respondent to admit the appeal.

For Petitioner(s): Mr.J.Madhusuthanan
(in both W.Ps)

For Respondent: Mr.V.Prashanth Kiran
Government Advocate
(in both W.Ps)

COMMON ORDER

With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondents, both the writ petitions are being disposed of at the time of admission by this common order.

2. In these writ petitions, the petitioner has challenged the orders passed by the 1st respondent dated 24.03.2025 and 23.03.2025, whereby the respective appeals filed by the petitioner against the assessment orders dated 25.04.2024 and 29.08.2024 for the tax periods 2018-19 and 2019-20 have been rejected, as these appeals were filed beyond the limitation prescribed under Section 107 of the respective GST enactments.

3. It appears that the petitioner has only filed the appeals without an application for condonation of delay. There is a delay of 5 days and 20 days respectively, which are marginal.

4. Considering the same, there shall be a direction to the petitioner to file a formal application to condone the delay.

5. Accordingly, the impugned orders dated 24.03.2025 and 23.03.2025 are quashed and the 1st respondent is directed to condone the delay, if such applications are filed.

6. Both the writ petitions are disposed of and the matters are remitted back to the 1st respondent to dispose of the appeals on merits, subject to the

petitioner complying with the above stipulations.

7. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

30-10-2025

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

To

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C.SARAVANAN, J.

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AND WMP NO. 45571
OF 2025,WP NO. 40642
OF 2025,WMP NO.
45568 OF 2025

30-10-2025