



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41939 of 2025

and

W.M.P.Nos.46983 & 46988 of 2025

TVL Minhaj Ali Trader
Rep by Ahmed Ali Ambr Rafeeq
GSTIN:33APFPA0770F1ZJ
Ground Floor, 62/245/B47/11
Syed Shafi Street, Ner Basheerabad Mosque
KK Street, Extension, Vaniyambadi
Tirupathur 635 751

...Petitioner

Vs.

1. Deputy Commissioner (CT)
Commercial Taxes Building,
Bharathiyar Salai, Fort Round
Vellore 632 001.
2. State Tax Officer
Vaniyambadi Assessment Circle
Office of the Assistant Commissioner (State Taxes)
Vaniyambadi, Pandit Jawaharlal Nehru Road,
Court Complex, Vaniyambadi – 635 751

...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 relating to the impugned order in Form GST APL-02 bearing Reference No.ZD330225252356L dated 25.02.2025 along with rectification order on



30.06.2024 in Form GST DRC-08 bearing Ref .No.ZD330624372344F and quash the same and further direct the 1st respondent to admit the appeal by condoning the delay.

For Petitioner : Mr.Mohammed Yaseen M.G.

For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

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. The petitioner is before this court against impugned order dated 25.02.2025 passed by the 1st respondent by the impugned order. The appeal filed on 20.08.2024 against rectification order dated 30.06.2024 has been dismissed on the ground of limitation. The marginal delay in approaching the appellate authority as the appeal was filed beyond the condonable period of limitation.

4. The facts on record reveal that earlier an order came to be passed in DRC - 07 on 31.12.2023. The order confirmed demand that was proposed in



respect of about 20 defects that was pointed out in DRC 01 dated 31.12.2023.

The order that was passed on 31.12.2023. was later rectified by the respondent suomottu whereby out of 24 defects, in respect of 20 defects demand was dropped and only in respect of four, the demand has been sustained.

5. Considering the facts that there was only a marginal delay in filing the appeal against the rectification order dated 30.06.2024 and there is a further delay in approaching this court to redress the grievance, the impugned order dated 25.02.2025 is set aside and the case is remitted back to the 1st respondent viz., the appellate authority to pass a fresh order on merits without further reference to limitation.

6. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

10.11.2025

Neutral Citation
gv

C.SARAVANAN.J

gv



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