IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.41064 and 41239 of 2025
and
W.M.P.Nos.46022, 46024, 46185 and 46187 of 2025

Shri Marimuthu Parthiban
Proprietor of M/s.Marimuthu Enterprises,
No.7, Vivekanandha Street, Wimco Nagar,
Thiruvottiyur, Tiruvallur,
Tamil Nadu – 600 057. ... Petitioner in both W.Ps.

Vs.

1.The Assistant Commissioner (ST),
Thiruvottiyur Assessment Circle,
No.32, Elephant Gate Bridge Road,
Integrated Commercial Taxes Building,
Chennai – 600 003.

2.The Deputy Commissioner (ST),
GST Appeal, Chennai – I,
Greams road, Main Building, 2nd Floor,
Chennai – 600 006. ... Respondents in both W.Ps

Prayer in W.P.No.41064 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order dated 29.04.2024, having reference number ZD330424240552R passed by the 1st Respondent and quash the same.

Prayer in W.P.No.41239 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order dated 21.07.2025 in GSTIN.33AKCPP3622M1Z5 passed by the 2nd Respondent and quash the same.

For Petitioner (in both W.Ps)	:	M/s.T.V.Muthu Airami
For Respondents (in both W.Ps)	:	Ms.Amirtha Poonkodi Dinakaran Government Advocate

COMMON ORDER

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

2. By this common order, both these Writ Petitions are being disposed of.

3. In W.P.No.41064 of 2025, the Petitioner has challenged the impugned order dated 29.04.2024 passed by the 1st Respondent under Section 73 of the TNGST Act, 2017 for the tax period 2018 – 2019.

4. In W.P.No.41239 of 2025, the Petitioner has challenged the impugned order dated 21.07.2025 passed by the Appellate Authority namely the 2nd Respondent, whereby, the appeal filed by the Petitioner on 12.06.2025 against the order dated 29.04.2024 has been rejected on the ground of limitation. Therefore, the Petitioner is before this Court.

5. During the interregnum, after the assessment order dated 29.04.2024 impugned in W.P.No.41064 of 2025 came to be passed, the Petitioner moved an application for rectification of the same on 02.05.2024. This was acknowledged and responded by the Respondents in W.P.No.41064 of 2025 namely the

Assistant Commissioner of State Tax by a communication dated 27.11.2024. A Show Cause Notice dated 27.11.2024 was issued. The date of personal hearing was fixed on 29.11.2024 and 05.11.2024.

6. The Petitioner appears to have also responded by filing a reply on 05.12.2024. However, by a communication dated 14.03.2025, the Petitioner was informed that the petitioner's rectification application itself came to be dismissed / rejected vide rejection order dated 27.11.2025.

7. In this background, the Petitioner filed an appeal against the original assessment order dated 29.04.2024 on 12.06.2025 which has now culminated in the impugned order dated 21.07.2025 of the 2nd Respondent Appellate Authority which is impugned in W.P.No.41239 of 2025.

8. The learned counsel for the Petitioner submits that the rectification

application and also the appeal has been rejected in mechanical manner and therefore the impugned order is warrants an interference in the hands of this Court.

9. The learned Government Advocate for the Respondents submits that these Writ Petitions are devoid of merits and liable to be dismissed.

10. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents, this Court is inclined to dispose the Writ Petition in W.P.No.41239 of 2025 by quashing the impugned order dated 21.07.2025 passed by the second Respondent Appellate Authority and remit the case back to the 2nd Respondent to pass a fresh order on merits as expeditiously as possible without reference to limitation.

11. In view of the above, W.P.No.41064 of 2025 wherein challenge is to

the impugned assessment order dated 29.04.2024 is dismissed.

12. In the result, W.P.No.41064 of 2025 stands dismissed and W.P.No.41239 of 2025 stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

05.11.2025

Neutral Citation : Yes / No

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C.SARAVANAN, J.

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