



WP No. 39447 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 39447 of 2025

and

WMP Nos. 44308 & 44310 of 2025

Tvl.TNSTC Coimbatore Limited
Rep. by its Managing Director
A.Ganapathi
37, NA, Mettupalayam Road, Coimbatore
641 043.

Petitioner(s)

Vs

1. The State Tax officer
Velandipalayam circle, Coimbatore.

2.The Deputy Commissioner (CT),
First Appellate Authority GST Appeal,
Coimbatore.

Respondent(s)



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PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for records pertaining to the impugned order passed by the 1st Respondent vide his order in GSTIN: 33AAACC9092M1ZC/2017-2018 dated 21.12.2023 and consequential order passed by the 2nd respondent vide his order in FORM GST APL-02 dated 25-03-2025 and quash the same as it is illegal and in gross violation of Principles of Natural Justice.

For Petitioner(s): Mr.P Arumugam

For Respondents: Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice on behalf of the respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In this writ petition, the petitioner has challenged both the impugned assessment order dated 21.12.2023 passed by the 1st respondent and the rejection of the petitioner's appeal dated 25.03.2025 by the second respondent.



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4. It is to be noticed that the appeal against order dated 21.12.2023 of the first respondent was filed only three days beyond the condonable period of limitation on 23.04.2024. The appeal was thus rejected on 25.03.2025.

5. The delay in filing the appeal being marginal, the impugned order dated 25.03.2025 passed by the 2nd respondent is quashed and the case is remitted back the matter to the 2nd respondent to pass a fresh orders on merits without reference to limitation, as expeditiously as possible, following the order passed by this Court in W.P(M.D)Nos.27651, 27654 & 27657 of 2021, dated 04.02.2022.

6. Needless to state, the petitioner shall be heard before final orders are passed.

7. With the above observation and direction, this Writ Petition is disposed of.

No costs. Consequently, connected Miscellaneous Petitions are closed.

17-10-2025

Jd

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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