IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41449 of 2025

M/s.K.Kuppuchamy,
S/o.Kuppannan ... Petitioner

Vs.

1.The State Tax Officer,
Goods and Services Tax Department,
Tirupur Intelligent Wing,
5/147, AEPC Building, Kaikattipudhur,
Tirupur – 641 654.

2.The Deputy Commissioner (ST) (GST) Appeal,
Integrated Commercial Tax Building,
Erode Outer Ring Road,
Pudhur, Erode – 638 002. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the 2nd Respondent to restore the First Appeal Application with condonation of delay petition for 20 days dated March 29, 2025 (Reference Number ARN Reference No.AD330325211438D), against order Reference ZD331224071132Z dated December 09, 2024, within the delay period of 20 days allowed by this Court, thereby upholding the Principles of Justice.

For Petitioner : Mr.M.Sivakumar

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for 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 learned Government Advocate for the Respondents.

3. In this Writ Petition the Petitioner has prayed for a Mandamus, to direct the 2nd Respondent to restore the Petitioner's Appeal dated 29.03.2025.

4. It is noticed that Original Order came to be passed on 09.12.2024 and the Appeal was filed with a delay of 20 days.

5. By an order dated 16.04.2025, the Petitioner's Appeal was rejected by the 2nd Respondent with the following observations:-

> “Other reason – Incomplete application. No reason for delay filing of appeal attached with APL-01. Hence, rejected.”

6. After the Appeal was rejected by the 2nd Respondent on 16.04.2025, the Petitioner has filed this Writ Petition on 29.10.2025 for the above relief.

7. As such, the prayer for such a direction cannot be considered. At best, the Petitioner can seek for quashing the said order by remitting the case back to the 2nd Respondent to pass a fresh order subject to the Petitioner complying with the defects pointed out in order dated 16.04.2025.

8. Though there is a delay on the part of the Petitioner in approaching this Court, under similar circumstances, in the Petitioner's own case an order came to be passed on 07.10.2025 in W.P.No.37726 of 2025, and on 22.10.2025 in W.P.No.39223 of 2025.

9. Operative portion of the order dated 07.10.2025 in W.P.No.37726 of 2025 reads as under:-

> ***"5. Reading of the impugned order of the 2nd Respondent, Appellate Authority indicates that there is clear non-application of mind, as the appeal has been filed within the condonable period of limitation.***
>
> ***6. It is noticed that there is a marginal delay in filing the appeal within the condonable period of limitation with a delay of 9 days.***
>
> ***7. Therefore, the Writ Petition is disposed by directing the Petitioner to file a formal affidavit / petition for condoning the delay within a period of 15 days from the date of receipt of copy of this order. The 2nd Respondent shall thereafter condone the delay and dispose the appeal on merits on its term, if the Petitioner pre-deposits 10% of the disputed tax."***

10. Operative portion of the order dated 22.10.2025 in W.P.No.39223 of 2025 reads as under:-

> ***"5. However, the fact remains that since the petitioner had filed the appeal within the condonable period, though without a corresponding application to condone the delay. Therefore, I am inclined to quash the order dated 16.04.2025 and remit the matter back to the second respondent to pass fresh orders on merits, subject to the petitioner filing a formal application to condone the delay within a period of thirty (30) days from the date of receipt of a copy of this order.***
>
> ***6. In case, such an application is filed, the Appellate authority shall consider the same and dispose of the said appeal on merits and in accordance with law. It is needless to state that the petitioner shall be given an opportunity of personal hearing before***

passing final orders."

11. Following the above order, this Writ Petition stands disposed of by permitting the Petitioner to file a formal affidavit / petition for condoning the delay within a period of fifteen (15) days from the date of receipt of copy of this order. The 2nd Respondent shall thereafter formally condone the delay and dispose the appeal on merits on its turn, if the Petitioner pre-deposits 10% of the disputed tax. No costs.

05.11.2025

Neutral Citation : Yes / No

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To:

1.The State Tax Officer,
Goods and Services Tax Department,
Tirupur Intelligent Wing,
5/147, AEPC Building, Kaikattipudhur,
Tirupur – 641 654.

2.The Deputy Commissioner (ST) (GST) Appeal,
Integrated Commercial Tax Building,
Erode Outer Ring Road,
Pudhur, Erode – 638 002.

C.SARAVANAN, J.

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