



WEB COPY

WP No. 41280 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41280 of 2025

and WMP.Nos.46214, 46216 and 46217 of 2025

Aravind Pneumatics and Lubricants
Represented by its Authorized Signatory
Ms.Ashokan Krishanaveni,
D.No.405/7-1, Seethalakshmi Complex,
Sankari Main Road,
Seetharampalayam-Post, Tiruchengode-Tk,
Namakkal,Tamilnadu -637 209

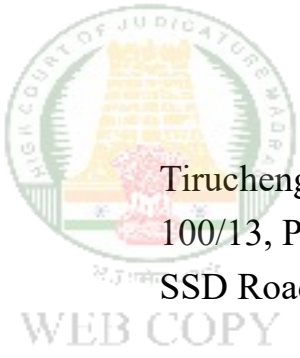
Petitioner(s)

Vs

1. Deputy Commissioner (ST)(GST)(Appeal),
Erode and Salem
Integrated Commercial Taxes Building,
2nd Floor, Room No.233, Pitchards Road,
Hasthampatty, Salem-636 007

2.Deputy State Tax Officer 2
Tiruchengodu Rural Assessment Circle
100/13, Pavadi Sengunthar Trust Building
SSD Road, Tiruchengodu – 637211.

3.Assistant Commissioner (ST) (FAC)



Tiruchengodu Rural Assessment Circle,
100/13, Pavadi Sengunthar Trust Building
SSD Road, Tiruchengodu – 637211.

Respondent(s)

PRAYER

calling for the records relating to the impugned order in Form GST APL-02 with reference no.ZD3305250189393 dated 05.05.2025 passed by the 1st Respondent under Section 107 of the Central Goods and services Tax Act 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act 2017 and quash the same, and direct the 1st respondent to admit and hear the appeal on merits without reference to limitation or alternatively to grant opportunity to the Petitioner to rectify the defect in the appeal application including by filing an application for condonation of delay, for the year 2020-21.

For Petitioner(s): Mr.Srinivasan V

For Respondent: Mr.C.Harsharaj, SGP

ORDER

The Petitioner is before this Court as against the impugned order dated 05.05.2025 passed by the first Respondent, whereby the appeal against the order dated 16.12.2024 passed by the office of the second Respondent has been rejected on the ground that the appeal is incomplete and no reasons have been given for condoning the delay.



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2. The appeal was filed by the Petitioner on 13.04.2024 without filing an application for condoning the delay as contemplated under Section 107(4) of the respective GST enactments.

3. Although the learned counsel for the Petitioner made an attempt before this Court to accept the delay by referring to Paragraphs 10, 11 and 12 in the affidavit filed in support of the petition, I am of the view that this exercise should have been made by the Petitioner before the first Respondent.

4. Be that as it may, since the appeal has been filed within the condonable period of limitation on 13.04.2024, I am inclined to set aside the impugned order passed by the office of the first Respondent and remit the case back to the first Respondent to pass fresh order. The Petitioner shall file a formal application for condoning the delay explaining the reasons properly. If such an application is filed, the office of the first Respondent shall allow the same and thereafter, consider the appeal and pass orders on merits as expeditiously as



possible.

5. In view of the above, the garnishee proceedings initiated by the office of the first Respondent stands automatically vacated once the application is filed before the office of the first Respondent.

6. The Writ Petition is disposed of with the above directions. No costs. Consequently, connected miscellaneous petitions are closed.

30-10-2025

pvs

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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3. Assistant Commissioner (ST) (FAC) Tiruchengodu
Rural Assessment Circle,
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C.SARAVANAN J.

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