IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43684 of 2025
and
W.M.P.Nos.48791 and 48792 of 2025

M/s.S 1405 Kolikkalnatham Primary Agricultural
Cooperative Credit Society Limited,
A Cooperative Society registered under the Cooperative Societies
Act 1960
(Represented by Kalyani Periyasami – Secretary of Cooperative Society),
2/66, Kolikalnatham PACB Kolikkalnatham,
Rajapalayam Post,
Tiruchengode, Namakkal, Tamil Nadu – 637 302.
(GSTIN:33AAGAS4389B1ZJ) ... Petitioner

Vs.

1.The Appellate Deputy Commissioner (ST)(GST)(Appeal),
3rd Floor, Commercial Taxes Building, Pitchards Road,
Salem, Tamil Nadu – 636 007.

2.The Deputy Commercial Tax Officer,
Tiruchengodu (Rural) Assessment Circle,
Tiruchengode, Namakkal (Dt),

Tamil Nadu – 637 211. ... 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 pertaining to Form GST APL – 02 bearing reference ARN No.AD330525095019Z dated 22.05.2025 issued by the Appellate Authority quash the same as being arbitrary and illegal, and also consequently direct the Respondent No.1 to admit the appeal filed by the Petitioner under Section 107 of the CGST/TNGST Act, 2017 on merits in accordance with law.

For Petitioner : Mr.S.Samriddhi

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

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

3. The Petitioner is before this Court against the impugned order dated 22.05.2025 passed by the 1st Respondent Appellate Commissioner, whereby the Petitioner's appeal against the Order-in-Original dated 17.02.2025 passed by the 2nd Respondent has been rejected on the ground that appeal is incomplete.

4. The impugned order records that appeal filed on 19.05.2025 against the Assessment order dated 17.02.2025 is an incomplete application as the Petitioner failed to attach the grounds of appeal and condone delay application. Therefore, the impugned order of the 1st Respondent cannot be found fault with.

5. However, considering the fact that the Petitioner has already pre-deposited 10% of the disputed tax, the impugned order is quashed and the case is remitted back to the 1st Respondent to dispose of the appeal on merits, subject to Petitioner correcting the defects stated in the impugned order in the appeal in GST APL – 01 filed against the Assessment order dated 17.02.2025 within a period of 30 days from the date of receipt of a copy of this order.

6. If the Petitioner complies with the aforesaid stipulation, the 1st Respondent shall proceed to pass a fresh order on merits without further reference to limitation.

7. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

19.11.2025

Neutral Citation : Yes / No

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To:

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3rd Floor, Commercial Taxes Building, Pitchards Road,
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2.The Deputy Commercial Tax Officer,
Tiruchengodu (Rural) Assessment Circle,
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C.SARAVANAN, J.

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