IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45264 of 2025
and
W.M.P.Nos.50406 and 50407 of 2025

M/s.Elixir Med Island,
Represented by A.Kasibalan
POA of Proprietor Indhu Ramalingam ... Petitioner

Vs.

1.The Deputy Commissioner (ST) (Appeals),
No.17, Pitchards Road,
Salem,
Tamil Nadu - 636 007.

2.The State Tax Officer,
Tiruchengode (Town) Circle,
Sengunthar Arakkatalai Building,
100/13, Salem Main Road,
Tiruchengode,
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 on the files of the First Respondent, quash the impugned appeal rejection order dated 03.09.2025 in Form APL-02 with the reference ZD330925039163F, and further direct the First Respondent to entertain the appeal filed by the Petitioner vide Form APL-01 dated 30.08.2025 on merits.

For Petitioner	:	Mr.S.Ramamurthy for Mr.M.Roshan Atiq
For Respondents	:	Mrs.P.Selvi Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself 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 03.09.2025 passed by the 1st Respondent/Appellate Authority whereby the Appeal against the Assessment Order in FORM GST DRC-07 dated 29.04.2025 passed by the 2nd Respondent was rejected on the ground of limitation.

4. Against the aforesaid Assessment Order dated 29.04.2025, the Petitioner had filed an appeal before the 1st Respondent / Appellate Authority on 30.08.2025 i.e., two days beyond the condonable period of limitation under Section 107 of the respective GST enactments.

5. Learned counsel for the Petitioner submits that although the Petitioner had not replied to the Show Cause Notice in GST DRC-01 dated 27.08.2024 that preceded the Assessment Order dated 29.04.2025 passed for

the Tax Period from April 2022 to March 2023, the Petitioner may be relegated to agitate the issue before the 1st Respondent / Appellate Authority as the similar issue is pending before the 1st Respondent / Appellate Authority for the Tax Period 2020-2021 and 2021-2022.

6. Considering the fact that there is only a marginal delay of two days in approaching the 1st Respondent / Appellate Authority against the Assessment Order dated 29.04.2025, the impugned Order dated 03.09.2025 is quashed and the case is remitted back to the 1st Respondent / Appellate Authority to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of 6 months from the date of receipt of a copy of this order.

7. The 1st Respondent / Appellate Authority may endeavour to dispose of the appeal on merits after hearing the Petitioner without reference to the aspect of limitation.

8. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

20.11.2025

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To:

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C.SARAVANAN, J.

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