IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49302 of 2025
and
W.M.P.Nos.55071 and 55072 of 2025

Pazhamudir Nilayam,
Represented by its Partner
N.Natarajan … Petitioner

Vs.

1.Assistant Commissioner (ST),
R S Puram Assessment Circle,
Dr.Balasundaram Road,
Commercial Taxes Building,
Fourth Floor,
Coimbatore – 641 018.

2.Deputy Commissioner (ST),
GST Appeal,
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore – 641 018. … 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 of the impugned order under Section 73 dated 29.07.2025 having Reference No.ZD330725333633F passed by the 1st Respondent for the Financial Year 2021-2022 and the impugned order in Form GST APL-02 dated 26.11.2025 having Reference No.ZD331125454969Z passed by the 2nd Respondent and quash the same as illegal, erroneous on facts and violative of Principles of Natural Justice and consequently direct the 2nd Respondent to condone the delay in filing the appeal and thereby directing to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner : Mr.T.Suresh

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

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

3. In this Writ Petition, the Petitioner has challenged the Order bearing Reference No.ZD330725333633F dated 29.07.2025 passed by the 1st Respondent for the Tax Period 2021-2022 and Order bearing Reference No.ZD331125454969Z in Form GST APL-02 dated 26.11.2025 passed by the 2nd Respondent.

4. The said appeal was filed by the Petitioner on 24.11.2025 against the impugned Assessment Order dated 29.07.2025.

5. At the time of filing of the appeal, the Petitioner has pre-deposited 10% of the disputed tax as is evident from reading of the impugned Order in Form GST APL-02 dated 26.11.2025 passed by the 2nd Respondent.

6. The limitation for filing the appeal in time against the impugned Assessment Order dated 29.07.2025 would have expired on 28.10.2025 under Section 107 of the respective GST Enactments.

7. The appeal ought to have been filed with a condone delay petition if its being filed beyond the aforesaid date. In this case, the Petitioner has filed the appeal on 24.11.2025, which is within the condonable period of limitation as prescribed, though after the expiry of limitation period.

8. *Prima facie*, the records seem to indicate that the Petitioner had also filed an application for condoning the delay in filing the appeal against the impugned Assessment Order before the 2nd Respondent.

9. That being the case, the impugned Appellate Order dated 26.11.2025 of the 2nd Respondent is quashed and the case is remitted back to the 2nd Respondent / Appellate Authority to entertain the appeal and dispose of the same on merits on its own turn after hearing the Petitioner without further reference to the aspect of limitation.

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

16.12.2025

Neutral Citation : Yes / No

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To:

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Coimbatore – 641 018.

2.Deputy Commissioner (ST),
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C.SARAVANAN, J.

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