**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED: 25.04.2025**

**CORAM:**

**THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH**

**W.P.(MD)No.11884 of 2025**
**and**
**W.M.P.(MD)Nos.8836 and 8837 of 2025**

Tvl. Maha Super Market,
Rep. by its Managing Partner K.Udayakumar,
No.60B, Bajanai Mada Street,
Madukkur, Thanjavur District-614903. ... Petitioner

Vs.

1.The Appellate Deputy Commissioner (ST),
Goods and Services Tax, Trichy-1.

2.The State Tax Officer,
Pattukottai-II Assessment Circle,
Thanjavur District. ... Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India seeking issuance of Writ of Certiorari, calling for records pertaining to the impugned order passed by the first respondent vide his order in Proc. No. Apl. No.8/2025 dated 10.03.2025 and quash the same as it is illegal and in gross violations of the principles of natural justice.

For Petitioner : Mr.A.Satheesh Murugan

For Respondents : Mr.J.K.Jayaselan
Government Advocate

**ORDER**

This writ petition has been filed challenging the impugned order of the first respondent, dated 10.03.2025, rejecting the appeal filed by the petitioner against the order of demand on the ground of delay.

**2**. The petitioner is running a Super Market and due to illness, the petitioner was unaware of the assessment order passed by the second respondent for the Assessment Year 2017-2018. Upon learning about the said order from the second respondent, the petitioner immediately filed an appeal before the first respondent, which was, however, rejected on the ground of limitation.

**3**. The petitioner's main grievance is that, due to ill-health, the petitioner was compelled to file the appeal with a delay of 4 days. The appeal was rejected on account of the said delay. Aggrieved by this, the petitioner has filed the present writ petition.

**4**. Per contra, the learned Government Advocate appearing for the respondents would fairly submit that, if the Court finds sufficient and reasonable cause for the delay, appropriate orders may be passed.

**5**. Heard the learned counsel for the parties and perused the materials available on record.

**6**. Considering the arguments made by the learned counsel for the petitioner and the learned Government Advocate for the respondents, as well as the fact that the delay has occurred only due to ill-health of the petitioner, this Court is of the view that the petitioner has demonstrated reasonable cause for the delay. Therefore, the Court is inclined to condone the delay of 4 days in filing the appeal.

**7**. Accordingly, the writ petition is allowed. The delay of 4 days in filing the appeal before the first respondent is condoned and the order of the appellate authority/first respondent is hereby set aside. There shall be a direction to the first respondent to take up the appeal without reference to the period of limitation and dispose of the same on merits and in accordance with law, after affording an opportunity of hearing to the petitioner. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
NCC : Yes / No

**25.04.2025**
(1/2)

To

1.The Appellate Deputy Commissioner (ST),
Goods and Services Tax, Trichy-1.

2.The State Tax Officer,
Pattukottai-II Assessment Circle,
Thanjavur District.

**VIVEK KUMAR SINGH, J.**

smn2

**W.P.(MD)No.11884 of 2025**

**25.04.2025**
(1/2)