BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **04.06.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.15142 of 2025
and
W.M.P.(MD) Nos.11398 & 11401 of 2025

M/s.Thulasi Fabric
rep. by its Proprieterix R.Meena ... Petitioner

Vs

1. The State Tax Officer,
Karur -2 Assessment Circle,
C.T. Buildings, Karur.

2. The Appellate Deputy Commissioner (CT),
Commercial Taxes Buildings,
Erode. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the first respondent in GSTIN. 33ATVM6665R1ZG/2017-18 dated 10/11/2023 and consequential rejection of appeal *vide* proceedings dated 20/03/2025 in ARN AD330224055055J in Form GST APL-02 for the assessment year 2017-18 issued by the 2nd respondent and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass order afresh after affording opportunity of personal hearing as contemplated under section 75(4) of the TNGST Act 2017.

For petitioner :Mr. N.Sudalai Muthu

For respondents : Mr.J.K.Jayaselan
Government Advocate
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ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and learned Government Advocate for the respondents.

2. The petitioner has challenged the impugned order dated 20.03.2025 in form GST APL 02.

3. By the impugned order the Deputy commissioner (CT), on behalf of the second respondent, has dismissed the appeal filed by the petitioner, on 10.11.2023 passed for the assessment period 2017-18. The only reason given is that the petitioner has not explained the delay properly for accepting the appeal.

4. The learned counsel for the petitioner submits that the petitioner has also not participated in the proceedings before the first respondent, which culminated in order dated 10.11.2023 for the tax period 2017-18, against which the petitioner has filed appeal before the second respondent, which stands dismissed on account of the reason stated above.

5. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Government Advocate for the respondents.

6. I am of the view that the dismissal of the appeal on the ground of delay without proper explanation is liable to be interfered with. That apart, the petitioner has paid disputed tax. There is only a delay in payment of tax. The question, whether the petitioner was indeed liable for interest under the Act, can be decided in the appeal.

7. Under these circumstances, the impugned order passed by the second respondent is set aside and the appeal before the second respondent stands restored. The second respondent shall dispose of the appeal on merits and in

accordance with law.

8. This Writ Petition is disposed of, with above observations. No costs. Consequently, connected miscellaneous petitions are closed.

04.06.2025

Index : Yes / No
Internet : Yes / No
apd

To
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Karur -2 Assessment Circle,
C.T. Buildings, Karur.

2. The Appellate Deputy Commissioner (CT),
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Erode.

C.SARAVANAN, J.

apd

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