BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.18957 of 2025
and
W.M.P(MD)Nos.14522 and 14523 of 2025

M/s. Regent Creation Private Limited,
Represented by its Managing Director,
H.Srinivasan,
GSTIN 33AAGCR8373L1ZV,
156A/3, Kovilpatti to Ettayapuram Main Road,
Thittankulam Village, Kovilpatti,
Thoothukudi – 628502. ... Petitioner

Vs.

1.The Deputy State Tax Officer-1,
Kovilpatti-1,
Assessment Circle,
C T Buildings, Kovilaptti.

2.The Appellate Deputy Commissioner (ST),
Goods and Services Tax,
Madurai and Tirunelveli,
C T Buildings,Tirunelveli. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the first respondent passed in Reference No.ZD3309240963824 (ARN No AD330622020461P) dated 13.09.2024 and Reference No. ZD330425073101X (ARN No. AD331124010782M) dated

08.04.2025 and to quash the both as cryptic, illegal, arbitrary, wholly without jurisdiction and against Rule 103(8) of the TNGST Rules 2017 and further direct the first respondent to restore the appeal filed by the petitioner vide (ARN No. AD331124010782M) dated 07.11.2024.

For Petitioner	: Mr.N.Sudalai Muthu
For Respondents	: Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition has been filed challenging the orders dated 13.09.2024 and 08.04.2025 passed by the first respondent and consequently directing the first respondent to restore the appeal filed by the petitioner dated 07.11.2024.

2.Mr.J.K.Jayaselan, learned Government Advocate takes notice for the respondents.

3.Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondents, this Court is of the view that the rejection of the appeal filed by the petitioner against the assessment order, dated 25.03.2022 for the tax period 2017-2018 twice on 13.09.2024 and 08.04.2025 after the petitioner had filed an appeal for the first time on 20.06.2022 and again on 07.11.2024 is unfair. The petitioner is not required to file a certified copy of the assessment order as the appeal has been filed in terms of the Rule 108(3) of the Tamil Nadu Goods and Services Tax Rules, 2017.

4.Considering the same, the impugned orders dated 13.09.2024 and 08.04.2025 are set aside. The appeal filed by the petitioner on the first occasion i.e., on 20.06.2022 is restored to the file of the second respondent. The second respondent shall dispose of the same on merits and in accordance with law on its turn after hearing the petitioner.

5.The writ petition stands disposed of. No costs. Consequently the connected miscellaneous petitions are closed.

14.07.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

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To

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2.The Appellate Deputy Commissioner (ST),
Goods and Services Tax,
Madurai and Tirunelveli,
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C.SARAVANAN, J.

sn

W.P(MD).No.18957 of 2025

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