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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **05.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 21334 of 2025

TVL Kamatchi Plasters,
Rep by its Proprietor Sumathi Patchirajan,
1st Floor, 109/A3, Sumathi Complex,
Polepettai, Ettayapuram Road,
Tuticorin District - 628 002. ... Petitioner

Vs

1. The Deputy Commissioner (ST),
Commercial Taxes Complex,
Dr Thangaraj Salai,
Madurai 625 020.

2. The Assistant Commissioner (ST),
Tuticorin-I Assessment Circle,
Tuticorin.

3.The Appellate Deputy Commissioner (GST),
Camp Office at 1st Floor,
Commercial Taxes Building,
South High Ground Road,
Palayamkottai, Tirunelveli - 627 002. ... Respondents
(*R3 suo motu impleaded by this Court vide order dated 05.08.2025)

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PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus by directing the 1st respondent to accept and number the appeal petition filed in APL-01 dated 10.07.2024 against assessment order on the file of 2nd respondent vide GSTIN. 33AKXPS6101P1ZF/2020-21 dated 09.06.2023 and hear the appeal on merits in accordance with law under Section 107 of GST Act.

For petitioner : Mr. Raja.Karthikeyan,

For respondents : Mr.R.Suresh Kumar
Additional Government Pleader

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ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondents.

2.The petitioner has filed this writ petition seeking a Mandamus to direct the first respondent to accept the appeal filed by the petitioner in APL-01, dated 10.07.2024 against the assessment order, on the file of second respondent vide GSTIN. 33AKXPS6101P1ZF/2020-21 dated 09.06.2023 and hear the appeal on merits and in accordance with law under Section 107 of GST Act.

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3.After the assessment order was passed on 09.06.2023, the petitioner opted to rectify the defects pointed out in the said order by filing rectification petition. By an order dated 11.05.2024, the rectification petition was rejected. Under these circumstances, the petitioner filed an appeal against the assessment order, dated 09.06.2023 on 10.07.2024. The appeal was however rejected on the ground that there is a delay in submission of appeal, vide order dated 25.10.2024.

4.The petitioner therefore once again re-submitted an appeal on 09.12.2024. The said appeal was however dismissed on 27.02.2025, which was once again rejected on the same date stating that there is a delay in submission of the appeal.

5.If the petitioner was really aggrieved by order dated 25.10.2024 and order dated 27.02.2025, the petitioner should have filed a writ petition for a writ of certiorari to quash them. Instead, the petitioner has prayed for a Mandamus to accept and number the appeal petition filed in APL-01 dated 10.07.2024 against assessment order on the file of 2nd respondent vide GSTIN. 33AKXPS6101P1ZF/2020-21 dated 09.06.2023. I am of the view that the

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rejection of the appeal cannot be countanced as the petitioner is entitled to the benefit of exclusion of time reckoned in terms of Section 14 of Limitation Act of 1963.

6.Under these circumstances, there shall be a direction to the respondents to exercise the discretion under Section 14 of the Limitation Act of 1963 as settled by the Hon'ble Supreme Court and High Courts in this regard.

7.Since the petitioner has failed to implead the Appellate Deputy Commissioner (GST), Camp Office at 1st Floor, Commercial Taxes Building, South High Ground Road, Palayamkottai, Tirunelveli - 627 002 is *suo motu* impleaded as the third respondent in this petition.

8.The third respondent is directed to dispose of the appeal after entertaining it, on its own merits as expeditiously as possible. The petitioner is entitled for exclusion in terms of the Section 14 of the Limitation Act of 1963.

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9.With the above direction, the writ petition stands disposed of. There shall be no order as to costs.

05.08.2025

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

To
1. The Deputy Commissioner (ST),
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Dr Thangaraj Salai,
Madurai 625 020.

2. The Assistant Commissioner (ST),
Tuticorin-I Assessment Circle,
Tuticorin.

3.The Appellate Deputy Commissioner (GST),
Camp Office at 1st Floor,
Commercial Taxes Building,
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Palayamkottai, Tirunelveli - 627 002.

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C.SARAVANAN, J.

LR

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