BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 28.**08.2025**

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)Nos.23488 and 23489 of 2025
and
WMP(MD)Nos.18462,18464 and
18460 and 18461 of 2025

(1)WP(MD)No.23488 of 2025:-

Vembaiah Senthil : Petitioner

Vs.

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

2.The Assistant Commissioner,
Pudukottai I,
Trichy. : Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order bearing Reference No.ZD330424241781L, dated 29/04/2024 passed by the 2nd respondent and the consequent order of the 1st respondent bearing reference vide Proc No.Apl.No. 37/2025, dated 10/03/2025, quash the same as illegal and consequently restore the Appeal of the petitioner on the file of the 1st respondent and pass such further or other orders.

(2)WP(MD)No.23489 of 2025:-

Vembaiah Senthil : Petitioner

Vs.

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

2.The Assistant Commissioner,
Pudukottai I,
Trichy. : Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order bearing Reference No.ZD330424242224U, dated 29/04/2024 passed by the 2nd respondent and the consequent order of the 1st respondent bearing reference vide Proc No.Apl.No. 38/2025, dated 10/03/2025, quash the same as illegal and consequently restore the Appeal of the petitioner on the file of the 1st respondent and pass such further or other orders.

For Petitioner : M/s.K.Shwathini
(Both cases)

For Respondents : Mr.JK.Jayaselan
(Both cases) Government Advocate

COMMON ORDER

By this common order, the respective writ petitions have been disposed of.

2.In these writ petitions, the petitioner has challenged the order of the 2^{nd} respondent appellate Commissioner, rejecting the petitioner's appeals.

3.In these writ petitions, the petitioner has challenged the orders passed by the respective respondents. Earlier the first respondent had passed an assessment order dated 29/04/2024, which preceeded a Notice in DRC-01 dated 27/12/2023 and 25/04/2022 respectively which are also challenged in the present writ petitions.

4.Aggrieved by the order of the 2^{nd} respondent, the petitioner filed further appeal before the first respondent in Appeal Nos.37/2025 and 38/2025 both dated 10/09/2024 which came to be dismissed on 10/03/2025 on the ground that it was filed beyond 60 days of the condonable period under section 107 of the respective CGST and GST Act. The delay is marginal.

5.Since the delay is marginal, I am inclined to direct the first respondent appellate authority to dispose of the respective appeals on merits without reference to the limitation as the delay is marginal.

6.Therefore, there shall be a direction to the first respondent to dispose of the respective appeal of the petitioner without reference to the limitation as expeditiously as possible on the terms. Since the appeals are directed to be admitted, there shall an automatic stay if the petitioner has pre-deposited 10% of the disputed tax under section 107 of the respective Rules.

7.In view of the same, both writ petitions stand **disposed of.** No costs. Consequently, connected Miscellaneous Petitions are closed.

28**/08/2025**

Internet :Yes/No
Index :Yes/No
NCC : Yes/No
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To,

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

2. The Assistant Commissioner,
   Pudukottai I,
   Trichy.

3. The Government Advocate,
   Madurai Bench of Madras High Court,
   Madurai.

C.SARAVANAN,J

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WP(MD)NoS.23488 and 23489 of 2025

28/08/2025