



W.P.(MD) No. 21939 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 21939 of 2025
and
W.M.P.(MD) No.17027 of 2025

Tvl Ropeway and Resorts Private Limited,
rep. by its Director G.Ashok Kumar Kinra.

... Petitioner

Vs

1. The Assistant Commissioner (ST),
Palani-1 Assessment Circle,
Dindigul District.

2. The Deputy Commissioner (CT),
GST Appeal,
Madurai.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for records pertaining to the impugned order passed by the first respondent *vide* his order in Ref. No. 33AACCA3913H1Z5/2019-20, dated 28.08.2024 and consequential order passed by the second respondent *vide* his order in FORM GST APL-02 dated 20-03-2025 and quash the same as it is illegal and in gross violation of Principles of Natural Justice.



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For petitioner : Mr.A.Satheesh Murugan

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

ORDER

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

2. The petitioner has challenged the impugned Assessment Order, dated 28.08.2024 passed by the first respondent for the assessment year 2019-20 and impugned Rejection order dated 20.03.2025 rejecting the appeal at the preliminary stage in the office of the second respondent on the ground that the appeal has been filed beyond the condonable period of limitation.

3. It is noticed that the said appeal was filed by the petitioner on 30.12.2024 i.e., three days beyond the condonable period of limitation.

4. Exercising discretion in favour of the petitioner, the Court is inclined to quash the second mentioned order/communication of the second respondent, dated 20.03.2025 rejecting the petitioner's appeal on the ground of limitation.



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5. Under these circumstances, the second mentioned impugned order of the second respondent is quashed and the case is remitted back to the second respondent to pass a fresh order on merits without reference to limitation on its turn.

6. This Writ Petition is allowed, with the above direction. No costs.
Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

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C.SARAVANAN, J.

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