BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22289 of 2025
and
W.M.P(MD)Nos.17420 and 17421 of 2025

Tvl. Jashwin Auto Services,
Rep. by its Proprietor Joseph raja,
GSTIN 33ACHPJ9796R1ZI
No. 2-91, Eththamozhi Road, Kottar,
Kanyakumari -629002. ... Petitioner

Vs.

1.The State Tax Officer - (Inspection- 3),
Office of the Joint Commissioner (ST) (Intelligence),
Commercial Taxes Buildings,
Tirunelveli.

2.The Appellate Deputy Commissioner (CT),
GST Appeals,
Commercial Taxes Buildings,
Reservelane, Palayamkottai. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for the records pertaining to the assessment order dated 06.03.2025 passed by the first Respondent under Section 74 of the TNGST Act, 2017 in GSTIN 33ACHPJ9796R1ZI for the assessment year 2018-19, the consequential appellate rejection order dated 16.07.2025 (ARN No.AD330725026667V) issued by the second respondent in Form GST APL-02 and the communication dated 23.07.2025 bearing Roc.No.GSTIN 33ACHPJ9796R1ZI/2018-19 issued by the first Respondent, and quash all the said proceedings as cryptic, non-speaking, arbitrary, illegal, and without jurisdiction, and consequently direct the first Respondent to pass a fresh assessment order after affording the Petitioner a due opportunity of personal hearing as mandated under Section 75(4) of the TNGST Act, 2017.

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

The petitioner has filed this writ petition against the impugned communication dated 16.07.2025 in GST APL 02, issued by the Office of the second respondent, whereby the petitioner's appeal against the order dated 06.03.2025 for the assessment year 2018-2019 has been rejected on the ground that it was filed beyond the condonable period of limitation.

2. It is submitted that the appeal was filed on 14.07.2025 with a marginal delay of 9 days.

3. Since the delay is only marginal, the second respondent is directed to admit the appeal and dispose of the same on merits, without reference to limitation. The amount if any collected during the interregnum shall be subject to adjustment depending on the outcome of the appeal before the second respondent.

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

14.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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C.SARAVANAN, J.

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