BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **22.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 22855 of 2025
and
W.M.P.(MD) Nos.17922 & 17924 of 2025

M/s.Shree Infrastructures,
rep. by its Partner Rajagopal. ... Petitioner

Vs

The Deputy Commissioner (ST) (GST Appeals),
12A/ 26, Ponnagar 2nd Main Road,
Near Guru Inn Apartment,
Trichy-620001. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the respondent in FORM GST APL - 02 (ARN AD330125068434A), dated 05.03.2025 passed by the respondent and to quash the same as non-speaking, illegal, arbitrary and direct the respondent to admit/restore and hear the petitioner's appeal on merits or pass assessment order afresh.

For petitioner : Mr. N. Sudalai Muthu

For respondent : Mr.R.Suresh Kumar
Additional Government Pleader
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ORDER

This Writ Petition is taken up for hearing at the time of admission with the consent of the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. The petitioner is aggrieved by impugned order of the first respondent/ Deputy Commissioner rejecting the petitioner's appeal on the ground of limitation, as the petitioner had filed an appeal on 30.01.2025 against the Assessment order dated 24.09.2024.

3. It is noticed that the last date for filing an appeal whenever otherwise expired on 23.01.2025. However, during the interregnum, the petitioner has been invoking machinery under Section 161 of the respective GST enactments for rectification of the aforesaid order dated 24.09.2024, which came to be rejected on 29.01.2025 and thereafter, the petitioner has filed an appeal on 30.01.2025. Thus, the period during which the petitioner was *bona fide* pursuing the remedy

by invoking Section 161 of the respective GST enactments for rectification of the order has to be excluded by applying the principle under Section 14(2) of the Indian Limitation Act, 1963. Hence, the appeal filed by the petitioner on 30.01.2025 against the order dated 24.09.2024 should be construed in time and hence, the impugned order passed by the respondent is liable to be quashed and is, accordingly, quashed.

4. Therefore, there shall be a direction to the respondent to number the appeal and dispose of the same on merits without reference to the limitation on its turn.

5. This Writ Petition is allowed, with the above directions. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No **22.08.2025**
Internet : Yes / No
apd
To
The Deputy Commissioner (ST) (GST Appeals),
12A/ 26, Ponnagar 2nd Main Road,
Near Guru Inn Apartment,
Trichy-620001.

C.SARAVANAN, J.

apd

W.P.(MD) No. 22855 of 2025

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