BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.09.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.23902 of 2025

Anil Kumar ... Petitioner

Vs.

1.The Deputy Commissioner (GST Appeal),
CT Buildings, A.R.Line Road,
Palayamkottai, Tirunelveli.

2.The State Tax Officer - 4 (Ins.)
Office of the Joint Commissioner (IW),
Tirunelveli. ... 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 of the Impugned Order in FORM GST APL-02 in GSTIN:33AJQPP4461M1ZM dated 29.04.2025 on the file of 1st Respondent and quash the same and consequently direct the 1st Respondent to consider petitioner's appeal dated 21.04.2025 against the order in GSTIN:33AJQPP4461M1ZM/2019-20 dated 16.12.2024 passed by the 2nd Respondent and pass order granting due opportunity in accordance with law.

For Petitioner : Mr.I.Romeo Roy Alfred

For Respondents : Mr.R.Sureshkumar,
Addl. Government Pleader.

ORDER

Heard both sides.

2.The petitioner suffered an order at the hands of the second respondent. Aggrieved by the same, he filed appeal before the first respondent. There was delay of 35 days in filing the appeal. It is true that it was filed beyond the condonable period of limitation. Where there is only a marginal delay, this Court has been showing indulgence to the assessees. My attention is drawn to the order dated 14.08.2025 made in W.P.(MD)No.22289 of 2025 (Tvl. Jashwin Auto Services, Rep. by its Proprietor Joseph raja Vs. The State Tax Officer - (Inspection- 3), Office of the Joint Commissioner (ST) (Intelligence), Commercial Taxes Buildings, Tirunelveli.) Paragraph No.3 of the order reads as follows:-

"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.”

3.Adopting the very same approach, I quash the order impugned in this writ petition. The first respondent is directed to condone the delay occasioned in filing the appeal. The first respondent is directed to entertain the appeal filed by the petitioner and dispose it of on merits and in accordance with law as expeditiously as possible.

4.This writ petition is allowed accordingly. No costs.

03.09.2025

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

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Palayamkottai, Tirunelveli.

2.The State Tax Officer - 4 (Ins.)
Office of the Joint Commissioner (IW),
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G.R.SWAMINATHAN, J.

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