



W.P(MD)No.23984 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 04.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.23984 of 2025

and

W.M.P(MD)No.18816 of 2025

S.Kumaran

... Petitioner

Vs.

1.The Appellate Deputy Commissioner [GST],
12A/26, Ponnagar,
No.2 Main Road,
GST Department,
Trichy – 620 001.
***(R.1 is amended vide order of
this Court dated 04.09.2025)***

2.The State Tax Officer – II,
Inspector – II,
Thiruvarur District.

3.The Joint Commissioner (ST) (INT),
Thiruvarur Division,
Trichy District.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India,
praying this Court to issue a Writ of Certiorari, to call for the for the



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entire records relating to the impugned proceedings vide Reference No. ARN/Case id AD3309230158830 dated 29.12.2023 passed by the fourth respondent and to quash the same as illegal.

For Petitioner : Mr.A.Ganesan

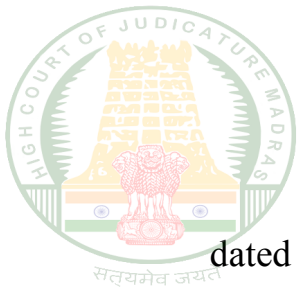
For Respondents : Mr.J.K.Jayaseelan
Government Advocate

ORDER

Heard both sides.

2.The petitioner suffered an assessment order dated 29.12.2023 at the hands of the second respondent. He preferred an appeal before the appellate authority / the first respondent herein. However, the appeal was not filed within the condonable period of limitation and there has been a further delay of 102 days.

3.This Court has consistently taken the view that where the delay is marginal, the appellate authority may be directed to entertain the appeal. In the case on hand, the assessed tax as well as the interest have been paid. What is questioned is only penalty. It is for this reason, I am of the view that an indulgent view can be taken. The impugned order



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dated 28.05.2025 is rejected. The first respondent is directed to number the writ petitioner's appeal and dispose it of on merits and in accordance with law.

4.This writ petition is allowed accordingly. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

04.09.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

To

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No.2 Main Road,
GST Department,
Trichy – 620 001.

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3.The Joint Commissioner (ST) (INT),
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G.R.SWAMINATHAN, J.

MGA

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04.09.2025