



W.P(MD)No.25298 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 16.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.25298 of 2025

and

W.M.P.(MD)Nos.19840 and 19841 of 2025

M/s.Kulandaivel Agency,
Rep, by its Proprietor,
K.Srinivasan,
4/373 Main Road,
Uranipuram,
Orathanadu, Thanjavur.

... Petitioner

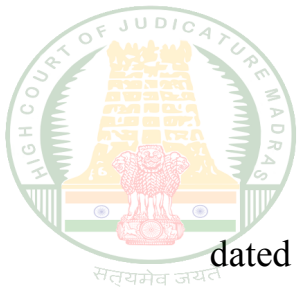
Vs.

1.The Appellate Deputy Commissioner (ST),
Goods and Service Tax,
Trichy - Vellore Division,
Second Main Road,
Ponnagar, Trichy – 1.

2.The State Tax Officer,
Pattukottai II Circle.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records relating to the order dated 28.12.2023 in GSTIN 33AXAPS7312L1ZD/2017-18 of the 2nd Respondent and the order



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dated 10.03.2025 in Proc. No. Apl. No.84/2025 of the 1st Respondent
and quash the same.

For Petitioner : Mrs.AL.Gandhimathi, Senior Counsel,
For Mr.C.Mahadevan Chainnadurai.

For Respondents : Mr.R.Suresh Kumar,
Addl. Government Pleader.

ORDER

Heard both sides.

2.The petitioner / assessee filed appeal before the appellate authority challenging the assessment order dated 28.12.2023. The appellate authority vide order dated 10.03.2025 dismissed the appeal on the ground of limitation. Challenging the same, this writ petition has been filed.

3.It is seen that the delay is rather marginal. It is also seen that the writ petitioner has arguable points to canvass before the appellate authority. Hence, in the interest of justice, the order of the appellate



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authority is quashed. The appellate authority is directed to number the appeal and dispose it of on merits and in accordance with law.

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

Consequently, connected miscellaneous petitions are closed.

16.09.2025

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

- 1.The Appellate Deputy Commissioner (ST),
Goods and Service Tax,
Trichy - Vellore Division,
Second Main Road,
Ponnagar, Trichy – 1.
- 2.The State Tax Officer,
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G.R.SWAMINATHAN, J.

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