



W.P(MD)No.25613 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 18.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.25613 of 2025

and

W.M.P(MD)No.20052 of 2025

Akbar Ali

... Petitioner

Vs.

1.The Appellate Deputy Commissioner (S.T),
Goods and Service Tax,
Trichy & Vellore Division,
at Station: 2nd Main Road,
Ponnagar, Trichy – 1,
Vellore Camp Office,
Vellore – 1.

2.The State Tax Officer,
Thanjavur – I Assessment Circle,
at 20/3, Sachidhanantha Moopanan Road,
Thanjavur – 613 001.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records culminated in impugned order passed vide Proc.No.Apl.No. 2733/2024 dated 10.03.2025 on the file of the first respondent in Exparte



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order GSTIN:33AMHPA1231C1Z3/2017-18 dated 14.12.2023 on the file of the second respondent quash the same and consequently direct the first respondent quash the same and consequently direct the first respondent to rehear the Appeal No.AD3305240806990 dated on 27.05.2024 filed by the petitioner.

For Petitioner : Mr.S.Vijayaganesh

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

ORDER

Heard both sides.

2.The petitioner suffered an assessment order and questioning the same, the petitioner filed an appeal before the appellate authority. The appeal was dismissed vide order dated 10.03.2025 on the ground that it was filed beyond the condonable period.

3.Considering the special facts and circumstances of this case, the order impugned in this writ petition is quashed. The appellate authority is directed to number the appeal and dispose it of on merits and in accordance with law.



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4.This Writ Petition is allowed accordingly. No costs.

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Consequently, connected miscellaneous petition is closed.

18.09.2025

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

To

- 1.The Appellate Deputy Commissioner (S.T),
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at Station: 2nd Main Road,
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Vellore – 1.
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G.R.SWAMINATHAN, J.

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