



W.P(MD)No.28020 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 09.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.28020 of 2025

and

W.M.P.(MD)Nos.21776 and 21777 of 2025

M/s.Butyful Products and Services Private Ltd.,
Rep.by its Authorized Signatory,
Neeraj Jha,
33AACCB5134B1ZF,
1/6, Madurai Bye Pass Road,
Sankeraperi Village,
Thoothukudi.

... Petitioner

Vs.

- 1.The Assistant Commissioner (ST),
Tuticorin-1 Assessment Circle,
Commercial Tax Building,
Tuticorin.
- 2.The Deputy Commissioner (GST-Appeal),
Commercial Tax Building,
Tirunelveli.

... 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 in DRC-07 Ref.No.ZD330125230635R dated 25.01.2025 passed by the 1st Respondent under section 73 of TNGST Act 2017 and consequential rejection order ZD3307250277657 dated



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03.07.2025 issued by the 2nd respondent in Form GST APL-02 and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the 2nd respondent to pass order afresh after affording opportunity of personal hearing as contemplated under section 75(4) of the TNGST Act 2017.

For Petitioner : Mr.S.Karunakar

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

ORDER

Heard both sides.

2.The writ petitioner filed an appeal before the appellate authority challenging the assessment order dated 25.01.2025. The appellate authority vide order dated 03.07.2025 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.

09.10.2025

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

- 1.The Assistant Commissioner (ST),
Tuticorin-1 Assessment Circle,
Commercial Tax Building,
Tuticorin.
- 2.The Deputy Commissioner (GST-Appeal),
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G.R.SWAMINATHAN, J.

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