



W.P(MD)No.29455 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.29455 of 2025

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W.M.P.(MD)Nos.22780 & 22781 of 2025

M/s.Anil Thermoplastic Industries,
Represented by its partner K Rajeshram,
GSTIN:33AAZFA3800B1ZU,
Address:1/521, Sivakasi Cooperative Industrial Estate Limited,Sivakasi,
West V-6 Unit Devarkulam Panchayat
Sivakasi-626 124. ... Petitioner

Vs.

1.The Deputy Commissioner (GST) (Appeals)
Camp Office at 1st Floor,
Commercial Tax Building,
Palayamkottai Building, Tirunelveli,
Tamil Nadu.

2.The Office of the Assistant Commissioner (ST)
Sivakasi I-Circle,
Assessment Circle Ground Floor,
Commercial Taxes Building,
NGO Colony Satchiyarpuram,
Sivakasi-626 123. ... 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 on the file of the 2nd respondent in GSTIN



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33AAZFA3800B1ZU/2020-21 (Reference No 33AAZFA3800B1ZU) dated 29.01.2025 for the assessment year 2020-21 and to quash the same, and direct the 1st respondent to condone the delay and admit the appeal and to dispose on merits.

For Petitioner : Mr.R.Jagadeeshwaran

For Respondent : Mr.R.Sureshkumar
Additional Government Pleader

ORDER

Heard both sides.

2. The petitioner suffered an adverse assessment order. An appeal was filed beyond the condonable period. On that ground, the appellate authority rejected the appeal. Challenging the same, this writ petition is filed.

3. It has been held in more than one decision that where the delay is marginal, the writ Court can grant the relief. In that view of the matter, the order impugned in the writ petition is quashed. The appellate authority is directed to consider the appeal and dispose it of on merits and in accordance with law. The Writ Petition is allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

17.10.2025

Index : Yes / No
Internet : Yes/ No
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To

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