BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23-10-2025

CORAM

THE HONOURABLE MR JUSTICE G.R.SWAMINATHAN

WP(MD) NO. 29767 of 2025

and

WMP(MD)Nos.23031 & 23032 of 2025

1.Tvl Sri Valliamman Enterprises
Rep.by its
Authorised Signatory R.Nithya
GSTIN 33ATNPR2628B1ZT
No. 47/1, S.M.R.Complex,
Ganeshapuram, Trichy Main Road,
Puliyurkarur TK, Karur-639114. ... Petitioner

Vs.

1.The Deputy State Tax Officer 1,
Karur-4 Assessment Circle,
C.T.Buildings, Karur.

2.The Appellate Deputy Commissioner CT,
Commercial Taxes Buildings, Erode. ...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 1st Respondent in GSTIN 33ATNPR2628B1ZT /2019-20 dated 23.08.2024 for the assessment year 2019-20 passed by the first respondent under Section 73 of TNGST Act 2017 and consequential rejection order dated 20/03/2025 in (ARN AD330325010394K) 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 first 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.Sudalai Muthu N

For Respondents : Mr.R.Sureshkumar, Additional Government Pleader

ORDER

Heard both sides.

2.The petitioner / assessee filed appeal before the appellate authority challenging the assessment order dated 23.08.2024. The appellate authority vide order dated 20.03.2025 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 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.

23-10-2025

SKM

To

1.The Deputy State Tax Officer 1,
Karur-4 Assessment Circle, C.T.Buildings, Karur.

2.The Appellate Deputy Commissioner CT,
Commercial Taxes Buildings, Erode.

G.R.SWAMINATHAN, J.

skm

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