



W.P(MD)No.29322 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.29322 of 2025

and

W.M.P.(MD)Nos.22652 & 22653 of 2025

Tvl.Kalidoss,
Contractor,
GSTIN: 33AFOPK0103R2ZC,
174, Srinivasa Nagar,
Kumbakonam,
Thanjavur-612001.

... Petitioner

Vs.

1.The Appellate Deputy Commissioner (ST),
Goods and Service Tax,
Trichy & Vellor Division,
2nd Main Road, Ponnagar, Trichy.

2.The State Tax Officer,
Kumbakonam Assessment Circle,
C.T.Buildings, Kumbakonam.

... 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 respondent in Proc No Apl.No.2/2025 dated 10/3/2025 passed by the 1st Respondent and to quash the same as non-speaking, illegal, arbitrary and direct the respondent to admit/restore and hear the Petitioner's appeal on merits or pass assessment order afresh.



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For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

Heard both sides.

2.The petitioner / assessee filed appeal before the appellate authority challenging the assessment order dated 31.08.2023. 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 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.

16.10.2025

Index : Yes / No
Internet : Yes/ No
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- To
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