BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30351 of 2025
and
W.M.P.(MD)Nos.23533 and 23534 of 2025

M/s A John Edward,
33ALFPJ4494F1Z5,
P5, 4th Gross Second Street,
Gnanam Colony,
Ramalinga Nagar,
Woraiyur, Trichy. ... Petitioner

Vs.

1.The Deputy Commercial Tax Officer,
Woraiyur Assessment Circle,
C2, 2nd Floor, 2nd Cross Thillai Nagar West,
Trichy .

2.The Appellate Deputy Commissioner (CT),
2nd Main Road Ponnagar, Trichy. ... 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 1st respondent in DRC-07 Ref.No. ZD330824222146M dated 24.08.2024 followed by order of rejection of application for rectification Ref.No.ZD330525050374L dated 07.05.2025 and consequential order passed by the 2nd respondent in Form GST APL 02 Ref.No, ZD331025170243W dated 16.I0,2025 and to quash the both as cryptic, nonspeaking, 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.K.Sureshkumar,
Addl. Government Pleader.

ORDER

Heard both sides.

2.The petitioner suffered an adverse assessment order. Assailing the same, he filed an appeal. The appeal was filed beyond the condonable period. The appellate authority rejected the appeal on the ground of limitation. Challenging the same, this writ petition has been filed.

3.If the delay was marginal, this Court would interfere in exercise of jurisdiction under Article 226 of the Constitution of India. In this case, the delay is 392 days. I am therefore not in a position to direct the appellate authority to number the appeal and decide on merits.

4.At this stage, the learned counsel for the writ petitioner states that he may be permitted to mould the writ prayer and permitted to challenge the original assessment order.

5.The assessment order was passed on *ex parte* basis. Since the petitioner had already paid 10% of disputed tax amount while filing the appeal, the said amount can very well be given credit. The assessment order is set aside on condition that the petitioner remits a further 15% of the disputed tax amount through electronic cash ledger within a period of thirty days from the date of receipt of a copy of this order. Upon such compliance, the attachment effected on the petitioner's ITC account shall be raised forthwith. The petitioner shall thereafter reply to the show cause notice within a period of thirty days thereafter. The second respondent shall provide an opportunity of personal hearing to the petitioner and pass final order within a period of two months thereafter. If the petitioner fails to deposit and offer his reply to the show cause notice within the aforesaid period, the benefit of this order would stand automatically recalled and the order impugned in the writ petition can very well be enforced.

6.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

27.10.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
ias

To:

1.The Deputy Commercial Tax Officer,
Woraiyur Assessment Circle,
C2, 2nd Floor, 2nd Cross Thillai Nagar West,
Trichy .

2.The Appellate Deputy Commissioner (CT),
2nd Main Road Ponnagar, Trichy.

G.R.SWAMINATHAN, J.

ias

W.P(MD)No.30351 of 2025

27.10.2025