BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33638 of 2025
and
W.M.P.(MD)Nos.26545 & 26546 of 2025

Tvl.V.Ramasamy ... Petitioner

Vs.

1.The State Tax Officer,
Office of the Commercial Tax Officer,
Kodumudi Assessment Circle,
Karur,
Tamil Nadu.

2.The Deputy Commissioner (CT),
Erode,
Tamil Nadu. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the 1st Respondent in the order vide GSTIN No 33AKRPR9686C1ZH/2022-23 dated 13.05.2024 passed under section 73 of the act along with the consequential summary order in FORM GST DRC 07 vide ref no. ZD330524083050U dated 13.05.2024 along with consequential proceeding of acknowledgment for submission of appeal in FORM GST APL 02 vide ref no. ZD330425078401M dated 08.04.2025 issued by the 2nd Respondent to quash the same.

For Petitioner : Mr.D.Raju

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2. The petitioner suffered an adverse assessment order dated 13.05.2024. It pertains to the assessment year 2022-2023. The petitioner filed an appeal before the appellate authority. Though the appeal was not filed within time, it was filed within the condonable period. It appears that the petitioner failed to file an application for condonation of delay. On that sole ground, the appeal itself came to be rejected. Though I will not fault the appellate authority for having taken such a view, in the interest of substantial justice, the impugned order is set aside. Invoking the inherent powers of this Court, the delay occasioned in filing an appeal is condoned. The appellate authority is directed to number the appeal and dispose it of on merits and in accordance with law.

3. It is seen that the petitioner has assailed the assessment order as well as the order of rejection passed by the appellate authority. The order of the appellate authority alone is quashed. The petitioner is at liberty to canvass all

his contentions against the assessment order before the appellate authority.

4. The Writ Petition is partly allowed on these terms. No costs. Consequently, connected miscellaneous petitions are closed.

24.11.2025

Index : Yes / No
Internet : Yes/ No
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2.The Deputy Commissioner (CT),
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G.R.SWAMINATHAN, J.

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