



W.P(MD)No.33989 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 25.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33989 of 2025

and

W.M.P(MD)No.26824 of 2025

Alexander

... Petitioner

Vs.

1.The Deputy Commissioner (GST Appeals),
Commercial Taxes Building,
Dr.Thangaraj Salai,
Madurai.

2.The Deputy State Tax Officer – I,
Theni – II Assessment Circle,
Theni – II,
Theni.

... 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 of the order passed by the respondent in Reference.No.ZD311250607140 dated 05.11.2025 as arbitrary and illegal and in consequence to direct the first respondent to consider the



W.P(MD)No.33989 of 2025

petitioner's appeal and dispose of the same within a time to be fixed by this Court thus render justice.

For Petitioner : Mr.S.Sakthi Siddharth
For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2.The petitioner suffered an assessment order dated 05.11.2025 at the hands of the first respondent. He preferred an appeal before the appellate authority / the first respondent herein. However, the appeal was not filed within the condonable period of limitation and there has been a further delay of 39 days.

3.This Court has consistently taken the view that where the delay is marginal, the appellate authority may be directed to entertain the appeal. In the case on hand, the assessed tax as well as the interest have been paid. What is questioned is only penalty. It is for this reason, I am of the view that an indulgent view can be taken. The impugned order dated 05.11.2025 is rejected. The first respondent is directed to number



W.P(MD)No.33989 of 2025

the writ petitioner's appeal and dispose it of on merits and in accordance with law.

4.This writ petition is allowed accordingly. No costs.

Consequently, connected miscellaneous petition is closed.

25.11.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
MGA

To

1.The Deputy Commissioner (GST Appeals),
Commercial Taxes Building,
Dr.Thangaraj Salai,
Madurai.

2.The Deputy State Tax Officer – I,
Theni – II Assessment Circle,
Theni – II,
Theni.



WEB COPY



W.P(MD)No.33989 of 2025

G.R.SWAMINATHAN, J.

MGA

W.P(MD)No.33989 of 2025

25.11.2025