BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.33697 of 2025
and
W.M.P(MD)Nos.26599 & 26601 of 2025

M/s.ALAGARSAMY CONSTRUCTIONS,
Represented by its Partner
N.Alagarsamy,
33ABLFA7625B1ZR,
Door No.489-1,Plot No – 32,
Poriyalar Nagar 1st Street,
Thirumalpuram Post,
Thiruppalai, Madurai. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Chokkikulam Assessment Circle,
Commercial Tax Building,
Madurai.

2.The Appellate Deputy Commissioner (ST) (GST),
Commercial Tax Building,
Madurai. ... 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. in GSTIN. 33ABLFA7625B1ZR/2019-20 dated 31.08.2024 and consequential order passed by the second respondent in Form GST APL 02 Ref.No. ZD330925288618P dated 23.09.2025 and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the 2nd respondent to pass order afresh after affording opportunity of personal hearing as contemplated under section 754 of the TNGST Act, 2017.

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

ORDER

Heard both sides.

2.The petitioner suffered an order at the hands of the assessing officer. Aggrieved by the same, he filed appeal before the appellate authority. There was a delay of 209 days in filing the appeal. The appeal was rejected on the ground that it was barred by limitation. Though the authority lacks the power to condone the delay when the appeal is beyond the condonable period of limitation, this Court has been showing indulgence to the assessees. My attention is drawn to the order dated

03.09.2025 in W.P(MD)No.23902 of 2025. In this case, the delay cannot be said to be that marginal. The learned counsel for the petitioner states that 10% of the predeposit has already been remitted. However, he undertakes to remit further 10% of the disputed tax amount.

3.The impugned order stands quashed. The order of the appellate authority is set aside on the condition that further 10% is remitted by the petitioner to the assessing officer. Upon production of proof of such remittance, the appeal shall be numbered and disposed of by the appellate authority on merits. The order of the assessing officer is not interfered with in this writ petition; it will be the subject matter of appeal before the appellate authority.

4.This Writ Petition is partly allowed. No costs. Consequently, connected miscellaneous petitions are closed.

25.11.2025

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

G.R.SWAMINATHAN, J.

MGA

To

1.The Assistant Commissioner (ST),
Chokkikulam Assessment Circle,
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2.The Appellate Deputy Commissioner (ST) (GST),
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