IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-01-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 579 of 2026
and
WMP Nos.688 & 689 of 2026

Tvl.KSR and Co.,
Represented by Partner,
Mr.Shanmugasundaram R.
4/44, Karanampettai, Palladam,
Coimbatore, Tamil Nadu 641 401.

Petitioner(s)

Vs

1. The Deputy Commissioner (CT),
O/o the Appellate Deputy Commissioner (ST),
GST Appeal (Erode and Salem),
Palladam-2, Tiruppur-III,
Tiruppur, Tamil Nadu.

2. The Assistant Commissioner (ST),
Palladam 2 Assessment Circle,
Palladam.

Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 2nd Respondent herein in GSTIN:33AAGFK5162R1ZV/2023-24 dated 19.08.2025, order under section 74 and the summary of the order in Form GST DRC-07 both dated 19.08.2025 issued in Reference No.ZD330825196196Y and Consequential order passed by the 1st Respondent in GSTIN/Temp ID/UIN 33AAGFK5162R1ZV against ARN # AD3312250216794 dated 16.12.2025 and quash the same.

For Petitioner(s): Mr.Jayaprathap A N R

For Respondent: Ms.Amirtha Dinakaran
Government Advocate

ORDER

Ms.Amirtha Dinakaran, learned Government Advocate, takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. The petitioner is before this Court against the impugned assessment order dated 19.08.2025 passed by the 2nd respondent and appeal rejection order dated 16.12.2025 passed by the 1st respondent, whereby the petitioner's appeal against the order dated 19.08.2025 was rejected on the ground of limitation.

4. It is noticed that the petitioner had filed an appeal on 12.12.2025, that is after the expiry of limitation, but within the condonable period of limitation. At the time of filing an appeal, the petitioner had also pre-deposited 10% of the disputed tax, as it

evidenced from the reading of the impugned appeal rejection order dated 16.12.2025 of the 1st respondent. The delay is only marginal and therefore, the delay must be condoned.

5. Considering the fact that the delay is only marginal and following the consistent view taken by this Court under similar circumstances, the impugned order, dated 16.12.2025 passed by the 1st respondent is quashed and case is remitted back to the 1st Respondent to pass fresh order on merits, without further reference to limitation.

6. Needless to state, before passing any final order, the petitioner shall be heard.

7. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

08-01-2026

Jd
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To
1. The Deputy Commissioner (CT),
O/o the Appellate Deputy Commissioner (ST),
GST Appeal (Erode and Salem),

Palladam-2, Tiruppur-III,
Tiruppur, Tamil Nadu.

2. The Assistant Commissioner (ST),
Palladam 2 Assessment Circle,
Palladam.

C.SARAVANAN J.
jd

WP No. 579 of 2026

08-01-2026