IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2053 of 2026
and
W.M.P.Nos.2198 and 2201 of 2026

KGR Engineering,
Represented by its Proprietor, R.Govindaraj,
No.828/2, Rohini Garden, Mitapudhur,
Salem-636 016. ... Petitioner

Vs.

1.The Deputy Commissioner,
The Appellate Authority under GST,
Varalakshmi Orchid, No.106, Ramakrishna Road,
Salem-636 007.

2.The Assistant Commissioner (ST),
Alagapuram Assessment Circle,
2nd Floor, Integrated Commercial Taxes Building,
Pitchards Road,
Hasthampatty, Salem-636 007. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Order dated 08.12.2025 passed by the 1st respondent made in Reference No.ZD331225112407U and the 2nd respondent's demand order made in Reference No.ZD330824304572K dated 31.08.2024 and quash the same and consequently direct the respondents to give an opportunity of personal hearing.

For Petitioner : Mr.P.P.Suresh Babu

For Respondents : Mr.TNC Kaushik
Additional Government Pleader

ORDER

In this Writ Petition, the Petitioner has challenged the impugned Appeal rejection Order dated 08.12.2025, passed by the 1st respondent / Appellate Authority whereby the petitioner's appeal against the Assessment Order dated 31.08.2024 passed for the tax period 2019-2020 has been rejected.

2. The aforesaid Assessment Order was passed by the 2nd respondent on 31.08.2024. The petitioner had filed an application on 17.07.2025 for rectification of the aforesaid Assessment Order which came to be disposed on 31.07.2025 by partly modifying the aforesaid order.

3. As against the aforesaid Rectification Order, petitioner has filed an appeal before the 1st respondent in time. However, petitioner failed to keep the copy of the appeal grounds and hence appeal has been rejected by the 1st respondent / Appellate Authority.

4. It is noticed that the petitioner's rectification application was considered and part of the demand was dropped and part of the demand was confirmed and the earlier order was re-affirmed.

5. Considering the above and following the consistent view taken by this Court under similar circumstances, liberty is given to the petitioner to file a fresh appeal before the 1st respondent within a period of 30 days from the date of receipt of a copy of this order after duly complied with all other statutory requirements under Section 107 of the respective GST Enactments.

6. In case petitioner complied with the above and files such appeal within a time stipulated above, the 1st respondent / Appellate Authority shall dispose of the appeal on merits without further reference to limitation.

7. In case the Petitioner fails to comply with any of the stipulations, the 1st Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

8. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

9. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

22.01.2026

ssn
Neutral Citation : Yes / No

C.SARAVANAN, J.,

ssn

To:

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The Appellate Authority under GST,
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Salem-636 007.

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