IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 1723 of 2026
and
WMP.No.1800 of 2026

TVL. Ajantha Super Market,
Represented by its Proprietor
Sudhagar Dineshkumar,
No. 21A, Nainampatti Road Street,
Edappadi, Salem 636 003.

..Petitioner(s)

Vs

1. The Deputy State Tax Officer 2
   Edappady Assessment Circle,
   S.M.V.T. Nagar, Vellandivalasu,
   Edappady, Salem,
   Tamilnadu.
2. The Deputy Commissioner (CT) (ST)
   GST Appeals,
   Salem,
   TamilNadu.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records on the files of the 2nd Respondent herein in FORM GST APL 02 dated 17.09.2025 bearing Reference No ZD3309252059835, quash the same while directing the 2nd Respondent herein to re-dispose the appeal filed by the Petitioners on 21.06.2025 vide Form GST APL-01.

For Petitioner(s):	Karventhan A P R. Harish Kumar Shanmuga Thakka Raja
For Respondent(s):	Mr.C.Harsharaj, Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the Respondents.

3. In this writ petition, the petitioner has challenged the impugned order dated 17.09.2025, whereby the appeal filed by the petitioner on 21.06.2025 against the order dated 22.02.2025 passed by the first respondent has been rejected on the ground that the petitioner has not filed any application seeking condonation of delay in filing the aforesaid appal.

4. The aforesaid appeal against the assessment order dated 22.02.2025 has been filed by the petitioner on 21.06.2025 viz., on the last day of the condonable period of limitation prescribed under the provisions of the respective GST Enactments.

5. It is submitted by the learned counsel for the petitioner that at the time of filing the appeal, the petitioner had deposited 10% of the disputed tax. However, since no application for condonation of delay was filed, the appeal came to be dismissed by the impugned order dated 17.09.2025.

6. The reasons stated in the Affidavit filed in support of the present writ petition are found to be acceptable. Paragraph No. 3 of the Affidavit filed in support of this writ petition reads as under:-

> *"3. In the present writ petition the petitioner is challenging the order of the 1st Respondent dated 27.09.2025 and the order of the 2nd respondent dated 17.09.2025. The order dated 27.09.2025 was passed without taking a note of the circular issued by the Central board of Indirect Taxes and Customs vide Circular No.238/32/2024GST dated 15.10.2024 and the corresponding state circular issued by the Commercial Taxes Department, Tamil Nadu vide Circular No.6/2025 dated 30.01.2025. The order dated 17.09.2025 was passed without appreciating the medical reasons that the proprietor of the petitioner concern as he was suffering from viral fever."*

7. I have considered the submissions of the learned counsel for the petitioner and the learned Special Government Pleader appearing for the respondents.

8. Following the consistent view taken by this Court under similar circumstances and considering the fact that the appeal has been filed within the condonable period of limitation, the delay is condoned and the impugned order passed by the second respondent is quashed and the case is remitted back to the 2nd respondent / Appellate Authority to pass a fresh order on merits and in accordance with law as expeditiously as possible, without further reference to limitation on its own turn.

9. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

20-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

To

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C.SARAVANAN, J.

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