IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6153 of 2026
and
WMP Nos.6645 & 6646 of 2026

A G S Traders
Rep. by its Proprietor,
Gowri Annadasan,
No.28/A1, Vaduvur Road,
Mannargudi,
Thiruvarur 614 001.

..Petitioner

Vs

1. State Tax Officer,
   Mannargudi Assessment Circle,
   West First Street,
   Water Tank Building,
   Mannargudi-614 001

2. The Deputy Commissioner (ST),
   GST Appeal, Trichy Thiruvarur,
   No.99/2, Durgalaya Road,
   PKM Building,Thiruvarur 610 001

..Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus call for the records of impugned order in Form GST APL-02 dated 19.01.2026 having reference number ZD3301261116540Z passed by the Second Respondent and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice and consequently direct the second respondent to restore the Appeal filed by the Petitioner.

For Petitioner : Mr.V Parthiban
For Respondents : Mrs.K.Vasanthamala
Government Advocate.

ORDER

Mrs.K.Vasanthamala, 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. In this writ petition, the petitioner is before this Court against the impugned order dated 19.01.2026 passed by the second respondent, whereby the petitioner's appeal against the order dated 27.02.2025 passed by the first respondent was rejected on the ground of limitation.

4. The petitioner filed the appeal before the second respondent belatedly on 02.08.2025, which was beyond the statutory period prescribed for filing an appeal. At the time of filing the appeal, the petitioner had already pre-deposited 10% of the disputed tax.

5. On perusal of the Assessment Order dated 27.02.2025 passed by the first respondent indicates that the petitioner's reply was considered and the

order was passed on merits. The petitioner had also attempted to rectify the said order by filing an application under Section 161 before the first respondent on 20.05.2025, which came to be rejected on 28.06.2025.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit another 15% of the disputed tax, over and above the 10% already pre-deposited at the time of filing the appeal, as a condition for *denovo* adjudication. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle.

6. Considering the fact that the appeal was filed beyond the condonable period of limitation, the dismissal of the appeal on the ground of limitation by the second respondent cannot be faulted, as it is strictly in accordance with the law settled by the Supreme Court in M/s.Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur and Ors.

7. However, considering the fact that the petitioner was pursuing the remedy before the first respondent by filing an application under Section 161 on 20.05.2025, which came to be rejected by a subsequent order dated 28.06.2025, I am inclined to remit the case back to the second respondent to dispose of the appeal on merits, subject to the petitioner depositing another 15% of the disputed tax, over and above the 10% already pre-deposited at the

time of filing the appeal before the office of the second Respondent in case or from the petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of copy of this order.

8. In case the Petitioner complies with the above stipulation, the appeal shall stand restored on the file of the second respondent. The Second respondent shall proceed thereafter consider the same and pass a final order on merits and in accordance with law, as expeditiously as possible, without reference to limitation.

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

25-02-2026

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

AV

To

1.The State Tax Officer,
Mannargudi Assessment Circle,
West First Street,
Water Tank Building,
Mannargudi-614 001

2. The Deputy Commissioner (ST),
GST Appeal, Trichy Thiruvarur,
No.99/2, Durgalaya Road,
PKM Building,Thiruvarur 610 001

C.SARAVANAN, J.

AV

WP No. 6153 of 2026

25-02-2026