IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10447 of 2026

Mr.Thangasamy Puduraj ... Petitioner

Vs.

1.Appellate Deputy Commissioner (ST)
Goods and Service Tax, Camp Office at Vellore
No.4, Bharathiyar Salai, Fort Round, Vellore-632 001.

2. The Commercial Tax Officer,
Cuddalore Town Assessment Circle
Nethaji Road, Manjakuppam, Cuddalore – 600 701. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the 1st respondent to restore the appeal in reference No.AD331124110896A filed on 27.11.2024 filed against the assessment order dated 12.08.2024 issued by the 2nd respondent in reference number ZD330824084332F.

For Petitioner : Mr. Derrick Sam

For Respondents : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

O R D E R

Heard the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

2. This Writ Petition is disposed of with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has sought for issuance of Mandamus to restore the Appeal that was filed before the 1st Respondent on 27.11.2024 against the Assessment Order dated 12.08.2024, which was according to the Petitioner, withdrawn by mistake, with a view that the dispute would be settled in respect of the order dated 29.12.2023 pertaining to the Tax period 2017-2018 under Section 128A of the respective GST Enactments.

4. The learned counsel for the Petitioner submitted that the withdrawal of the appeal dated 24.06.2025 against the order dated 12.08.2024, relating to the Tax period 2019 - 2020 was purely on account of a mistake and, therefore, the appeal may be restored.

5. The learned Government Advocate for the Respondent submitted that there is no provision for restoration of an appeal once withdrawn in the GST portal and the same cannot be reflected in the system. However, the Petitioner's request will be considered by the Appellate Commission, if he files a fresh appeal.

6. Having considered the rival submissions made on both sides, and taking note of the fact that the withdrawal was on account of a bona fide mistake, this Court is inclined to give liberty to the Petitioner to file a fresh appeal.

7. Accordingly, the Petitioner is permitted to file a fresh appeal against the order dated 12.08.2024, within a period of thirty (30) days, from the date of receipt of a copy of this order.

8. On such filing, the Appellate Authority shall consider the appeal and disposed of the same on merits, within a period of four (4) months thereafter.

9. With the above observations and directions, the Writ Petition stands disposed of. No costs.

17.03.2026

Neutral Citations: Yes/No
klt

To

1.Appellate Deputy Commissioner (ST)
Goods and Service Tax
Camp Office at Vellore
No.4, Bharathiyar Salai, Fort Round,
Vellore-632 001.

2. The Commercial Tax Officer,
Cuddalore Town Assessment Circle
Nethaji Road, Manjakuppam,
Cuddalore – 600 701.

C.SARAVANAN, J.

klt

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