IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos.8608 and 8612 of 2026
and WMP Nos.9284, 9286, 9288 & 9291 of 2026

M/s.S.K.Kesavanathan,
(A Sole Proprietorship Represented by S.K. Kesavanathan-Proprietor,)
74/1, Perumabalayam, Perundurai,
Erode, Tamil Nadu -638052
(GSTIN -33AEEPK4129G1ZU)

..Petitioner(s) in both Writ Petitions

Vs

1. The Appellate Deputy Commissioner (Commercial Tax) (Appeals)
   O/o. The Deputy Commissioner (ST) (Appeal),
   Integrated New Commercial Taxes Building,
   III Floor, S.F. No.400/1, 7, 8, 46 Pudur B Village,
   Erode, Tamil Nadu-638 002.
2. State Tax Officer (Perundurai Assessment Circle)
   3rd Floor, New Integrated Tax Building,
   S.F.No.400/1,7,8 46 Pudur B Village, Erode,
   Tamil Nadu-638 002.

..Respondent(s) in both Writ Petitions

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Ceritorarified Mandamus, calling for the records pertaining to FORM GST APL-02 bearing ARN No.AD331225060426C and reference no.ZD3301260856683 and ARN No.AD3312250604197 and reference no.ZD330126085650K dated 13.01.2026 issued by the Appellate Authority, quash the same as being arbitrary and illegal, and also consequently direct the Respondent No. 1 to admit the appeal filed by the Petitioner under Section 107 of the CGST/TNGST Act, 2017 on merits in accordance with law.

In both Writ Petitions:

For Petitioner(s):	Mr.Bhagavath .P
For Respondent(s):	Mrs.K.Vasanthamala, Government Advocate

COMMON ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the Respondents.

2. These Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. The Petitioner is before this Court challenging the respective impugned orders both dated 13.01.2026 in Form GST APL-02, whereby the petitioner's appeals filed on 29.12.2025 against the assessment orders dated 30.08.2025 in Form GST DRC-07 passed for the respective tax periods were rejected on the ground of limitation.

4. The appeals were filed before the last date of the expiry of condonable

period of limitation prescribed for filing an appeal against the said assessment orders. The impugned orders do not assign any reasons for arriving at the conclusion that the appeals were liable to be rejected on the ground of “delay in submission.”

5. Be that as it may, the statutory remedy available to the petitioner to have the issue redressed by the Appellate Authority cannot be circumscribed. Therefore, considering the fact that the appeals have been filed within the condonable period of limitation, the impugned orders are quashed and the cases are remitted back to the 1st respondent to pass fresh orders on merits, in accordance with law, as expeditiously as possible without further reference to limitation.

6. Accordingly, these Writ Petitions stand disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

09-03-2026

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

GBI

To

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C.SARAVANAN, J.

GBI

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