IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10072 of 2026 and

W.M.P.Nos.10868 and 10869 of 2026

M/S.Victory Textile
Rep by its Proprietor,
M. Sabari Srinivas,
216/1-5, Salem Main Road,
T. Kailasampalayam,
Tiruchengode,
Namakal- 637 209

..Petitioner(s)

Vs

1. The Deputy Commissioner (CT),(Appellate Authority)
   Room No.233, 2nd Floor,
   Commercial Taxes Building,
   Pitchards Road,
   Salem.
2. The Deputy State Tax Officer
   Tiruchengode (Town) Assessment Circle,
   Namakkal

..Respondent(s)

Prayer: This writ petition is filed under Article 226 of the Constitution of India calling for the records of the 1st Respondent relating to the order in Ref No. ZD330226145822K dated 17.02.2026, quash the same, and direct the 1st Respondent to condone the delay of 61 days in preferring the present appeal and pass.

For Petitioner(s): Rajendra Prasad.K
M.Abishek-MS/1372/2023
S.Maheswari

For Respondent(s): Mr.C. Harsharaj, Spl Government Pleader

ORDER

Mr.C. Harsharaj, Special Government Advocate takes notice for the Respondent.

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 Special Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the Order in Form GST Apl -03 dated 17.02.2026 whereby the petitioner's appeal filed on 16.02.2026 against the assessment order dated 16.09.2025 passed under Section 74 of the respective GST enactments was rejected on the ground of limitation.

4. As such there is no error in the order passed by the first respondent/Appellate Authority in rejecting the appeal as it is in accordance with the law as settled by the Hon'ble Supreme Court.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The aforesaid appeal filed on 16.02.2026 was filed with a delay of 61 days.

6.At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit **50%** of the disputed tax over and above 10% at the time of filing of appeal on 16.02.2026 as a condition for *denovo* adjudication on merits before the first respondent/Appellate Authority.

7. Recording the above submission and considering the marginal delay the impugned appeal rejection order is quashed and the case is remitted back to first respondent/Appellate Authority subject to the petitioner pre-depositing 50% of the disputed tax over and above 10% at the time of filing of appeal on 16.02.2026 confirmed by the assessment order dated 16.09.2025 in cash within a period of 30 days from the date of receipt of a copy of this order.

8. In case the petitioner complice with the above stipulation, the first respondent/ Appellate Authority shall proceed to consider and dispose of the appeal in merits on its own term without further reference to limitation.

9. In case the Petitioner fails to comply with any of the stipulations, the first 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.

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

13-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

SMN

To

1. The Deputy Commissioner (CT),(Appellate Authority)
   Room No.233, 2nd Floor,
   Commercial Taxes Building,
   Pitchards Road,
   Salem.

2. The Deputy State Tax Officer
   Tiruchengode (Town) Assessment Circle,
   Namakkal

C.SARAVANAN, J.

SMN

WP No. 10072 of 2026 and

W.M.P.Nos.10868 and 10869 of 2026

13-03-2026