IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2026

CORAM

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.10782 of 2026
and
W.M.P.Nos.11705 & 11706 of 2026

M/s.Tamilagam Steel Trading
Represented by its Partner V.Sabarisan
AL-12-22, Chennai Bye Pass Road
Kumaragiri, Salem - 636 015. ... Petitioner

Vs.

1. The Deputy Commissioner,
GST Appeals, Commercial Taxes Building
Pitchards Road, Salem - 7.

2. The Assistant Commissioner (ST)
Kondalampatty Assessment Circle
Room No.324, Integrated Commercial Taxes Building
Hastampetty, Salem - 7.

3. The Assistant Commissioner
Commercial Tax Department
Dharmapuri.

4. The Assistant Commissioner (ST) (FAC)
Kondalampatty Assessment Circle
Salem. ... Respondents

Prayer:

Writ Petition filed under Article 226 of Constitution of India, praying to issuance of Writ of Certiorarified Mandamus, calling for the records in notice passed by the 1st respondent in Appeal No.AP/GST/53/2022 dated 13.01.2023 and seeking to quash the same as arbitrary and direct the 1st respondent to hear the matter on merits.

For Petitioner	:	Mr.M.Narasimha Bharathi
For Respondents	:	Mr.T.N.C.Kaushik Additional Government Pleader

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ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, accepts 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 the learned Additional Government Pleader for the Respondents.

3. This is the second round of litigation before this Court. Earlier, the Petitioner had challenged the order dated 26.09.2019 in W.P.No.5846 of 2022. By the said order, the Petitioner's GST registration was cancelled. This Court, by order dated 15.03.2022 disposed of the said

writ petition by granting liberty to the Petitioner to prefer an appeal before the Appellate Authority within the period stipulated therein. The operative portion of the order reads as under:

> *"7. Since this is one of such case, where the petitioner could not move the Appellate Authority in time, because of Covid-19 situation, I am of the view that, this writ petitioner also can be relegated to approach the Appellate Authority by filing an appeal with a petition as per the conditions imposed in para 229 of the order referred to above.*
>
> *8. In that view of the matter, this Court is inclined to dispose of this writ petition with the following orders :*
>
> *(i) That the petitioner is hereby directed to approach the Appellate Authority on the terms indicated in para 229 of the order made by this Court in the case of Tvl.Suguna Cutpiece Center case, where if such an appeal is filed within the time stipulated therein, the same shall be entertained and considered and final order shall be passed within the time stipulated therein.*
>
> *(ii) It is made clear that, within two weeks from the date of receipt of a copy of this order, that appeal shall be filed by the petitioner, failing which, the order will not stand in the way in rejecting such appeal by the Appellate Authority on the ground of delay.*
>
> *9. With these directions, this Writ Petition is ordered accordingly. No costs. Consequently, connected miscellaneous petitions are closed."*

4. Pursuant to the aforesaid order of the this Court dated 15.03.2022 in W.P.No.5846 of 2022, the Petitioner appears to have filed an appeal before the first respondent Appellate Authority on 24.03.2022. However, the Petitioner failed to appear before the first respondent, resulting in an adverse order being passed, whereby the Petitioner's appeal preferred pursuant to order dated 15.03.2022 in W.P.No.5846 of 2022 came to be rejected. The operative portion of the impugned order reads as under :

> *"They were requested to appear with the connected records and to represent their case before me in my chamber at II Floor, Integrated CT building, Pitchards Road, Salem 636 007 on the appointed date and time as below.*
>
> *The Appellant / Authorized Representative are informed that if they fail to appear for the Final Hearing on the above mentioned date and time, order on the appeal preferred will be passed on the basis of merits with the records available on hand and without further notice.*
>
> *Having received the final hearing notice, the appellant did not turn up to utilize the final hearing opportunity.*
>
> *Hence, inspite of providing sufficient opportunities, the appellant did not appear and they have not fulfilled and complied with the conditions as directed by the Honourable Madras High Court in W.P.No.5846 of 2022 dated 15.03.2022.*
>
> *Hence, I come to a conclusion that, the appeal filed by the appellant deserves no consideration and hence, I have no other option except to dismiss the appeal.*
>
> *Hence, the appeal stands Dismissed."*

5. Considering the fact that the impugned order has been passed in the absence of proper representation on the part of the Petitioner, this

Court is inclined to remit the case back to the first respondent by affording one more opportunity to the Petitioner to submit the case on merits. Accordingly, the impugned order dated 13.01.2023 is set aside and the matter is remitted back to the first respondent for fresh consideration.

6. The Petitioner is given one more opportunity to prosecute the appeal diligently. The petitioner shall also file necessary documents in support of his contention. The first Respondent shall pass appropriate orders on merits and in accordance with law, after affording sufficient opportunity of hearing to the petitioner.

7. With the above directions, the Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

18.03.2026

Index: Yes/No
Speaking Order : Yes/No
Neutral Citation Case : Yes/No
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C.SARAVANAN, J

mk

To

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