IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 17333 and 17342 of 2026
and
WMP Nos. 18613, 18618 and 18621 of 2026

Rajaram
Sole Proprietor of Rakshana Cotton,
D No 7, SF No 533, 5th Street,
Tiruppur - 641602

..Petitioner in both WPs

Vs

1. The Deputy Commissioner (GST) (Appeal)
   Office of the Deputy Commissioner,
   State Tax Appeals, Tiruppur CT Division,
   Tiruppur – 641 603.

2. The Assistant Commissioner (ST) (FAC)
   Gandhi Nagar Assessment Circle
   Tiruppur – 1.

..Respondents in both WPs

W.P. No.17333 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari to call for records leading to the issuance of appellate order bearing reference no ZD330226102767J dated 12.02.2026 passed by the First Respondent herein and quash the same.

W.P. No. 17342 of 2026: Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari to call for records leading to the issuance of assessment order bearing reference no ZD331025384456D dated 31.10.2025 passed by the Second Respondent herein and quash the same.

For Petitioner: Ms.Sri Harini S P
in both WPs

For Respondents: Mr.R.Sethu Prabakaran,
Govt. Counsel (Tax)
in both WPs

COMMON ORDER

In W.P.No.17333 of 2026, the appellate order rejecting the petitioner's appeal on the ground of limitation is challenged. In W.P. No.17342 of 2026, the order in original dated 31.10.2025 is challenged.

2. On instructions, learned counsel for the petitioner submits that W.P.No.17342 of 2026 may be dismissed as withdrawn. An endorsement has been made for the said purpose.

3. As regards W.P.No.17333 of 2026, learned counsel points out that the appeal was lodged within the statutory limitation period. However, it was erroneously rejected as barred by limitation.

4. Mr.R.Sethu Prabakran, learned Government Counsel (Tax), appears on behalf of the respondents.

5. On perusal of the order in original, it is evident that such order was issued on 31.10.2025. The petitioner has also submitted proof that

the appeal was lodged on 31.01.2026. As such, the appeal has been lodged within the three month period prescribed in this regard under Section 107 of the applicable GST enactments. Hence, the appellate order cannot be sustained.

6. For reasons aforesaid, these writ petitions are disposed of on the following terms:

6.1 W.P.No.17342 of 2026 is dismissed as withdrawn without any order as to costs;

6.2 The impugned order dated 12.02.2026 is set aside and the appellate authority is directed to consider the petitioner's statutory appeal on merits and dispose of the same within three months from the date of receipt of a copy of this order. W.P.No.17333 of 2026 is disposed of accordingly.

Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

01.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi

SENTHILKUMAR RAMAMOORTHY J.

mmi

To

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   Office of the Deputy Commissioner,
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WP Nos. 17333 and 17342 of 2026

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