



WEB COPY

WP No. 20095 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-05-2026

CORAM

THE HON'BLE MR.JUSTICE G.R.SWAMINATHAN

W.P.No.20095 of 2026

and

W.M.P.21494 of 2026

M/s.Pranav Trading Company,
Rep.by its Partner Solaishanmugam
Thamaraikannan,
118, Sivanathapuram, Vellakovil,
Tiruppur-638 111.

..Petitioner(s)

Vs

1. The Deputy Commissioner (ST) (GST)
(Appeal),
Erode and Salem,
Goods and Services Tax Department,
Integrated New Commercial Tax Building,
3rd Floor, S.F.No.400/1, 7, 8, 46,
Pudur B Village, Erode-638 002.

2.Assistant Commissioner (ST),
Vellakovil Assessment Circle,
No.720, Tiruppur Main Road,
Kangeyam-638 701.

..Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a writ of Certiorarified Mandamus, calling for the records of the impugned order Reference Number-ZD330426128725D dated 16.04.2026 passed by the first respondent and quash the same and consequently, direct the first respondent to hear the appeal filed by the petitioner on merits.



For Petitioner(s) : Mr.S.Girissh

For Respondents : Mrs.P.Selvi
Government Advocate

ORDER

Heard Mr.S.Girissh, learned counsel appearing for the petitioner and Mrs.P.Selvi, learned Government Advocate appearing for the respondents.

2. The writ petitioner suffered an adverse assessment order at the hands of the second respondent. The petitioner filed an appeal before the first respondent after the limitation period expired. However, it was within the condonable period. Yet the first respondent chose to reject the petitioner's appeal as time barred. Challenging the said order, this Writ Petition has been filed.

3. I am satisfied the petitioner has made out a sufficient cause for condoning the delay. In matters such as this, a liberal approach has to be adopted. I set aside the impugned order passed by the first respondent. The matter is remitted back to the first respondent. The first respondent shall number the appeal and dispose of the same as per law within a period of eight weeks from the date of receipt of a copy of this order.



4. This Writ Petition is allowed accordingly. There shall be no order as to costs. Connected miscellaneous petition is closed.

20.05.2026

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

ssb/vji

To

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G.R.SWAMINATHAN, J.

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