**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 12.02.2026

CORAM :

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

W.P.No.28844 of 2025
and
W.M.P.No.32346 of 2025

M/s.Arun Spinning Mills,
Represented by its Partner
Balasubramaniyan Arunkumar … Petitioner

Vs.

1.The Deputy Commissioner (Appeal-I),
Deputy Commissioner (CT),
Goods and Services Tax Appeal,
Commercial Tax Building,
Erode – 638 002.

2.The Assistant Commissioner,
Palladam-2 : Tiruppur-III,
Tiruppur District. … Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the Impugned Order dated 31.08.2024 issued in FORM-GST-RFD-06 by the 2nd Respondent and the consequential order dated 05.05.2025 issued in FORM GST APL-02 with Reference No.ZD330525024015X by the 1st Respondent and quash the same and direct the 2nd Respondent to sanction the refund claimed in FORM-GST-RFD-01 with Reference No.AA330624073959P on 25.06.2024 along with interest.

For Petitioner : Mr.G.Derrick Sam

For Respondents : Mrs.P.Selvi
Government Advocate

**ORDER**

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

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 Government Advocate for the Respondents.

3. The Petitioner is before this Court against the impugned Order dated 31.08.2024 whereby the Petitioner's refund claim for the Tax Period March 2023 was rejected. Aggrieved by the same, the Petitioner filed an appeal on 25.04.2024, which came to be rejected on 05.05.2025 by the 1st Respondent Appellate Authority on the ground that the appeal was filed beyond the condonable period of limitation.

4. As such, the dismissal of the appeal vide impugned Order dated 05.05.2025 by the Office of the 1st Respondent Appellate Authority is in accordance with law and therefore no fault can be attributed to the 1st Respondent Appellate Authority in dismissing the appeal filed on 25.04.2025 against the impugned Order dated 31.08.2024 passed by the Office of the 2nd Respondent.

5. However considering the fact that the Petitioner may have a case on merits, the case is remitted back to the file of the 1st Respondent to dispose of the appeal on merits.

6. The 1st Respondent shall pass order in appeal on merits after hearing the Petitioner without further reference to limitation.

7. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

**12.02.2026**

Neutral Citation : Yes / No

arb

To:

1.The Deputy Commissioner (Appeal-I),
Deputy Commissioner (CT),
Goods and Services Tax Appeal,
Commercial Tax Building,
Erode – 638 002.

2.The Assistant Commissioner,
Palladam-2 : Tiruppur-III,
Tiruppur District.

**C.SARAVANAN, J.**

arb

W.P.No.28844 of 2025
and
W.M.P.No.32346 of 2025

12.02.2026