WEB COPY

Order QR

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43167 of 2026

CNR:{HCMA012439182026}

AND

WMP NO. 48498 OF 2026,WMP NO. 48497 OF 2026

Sri Ammaiappan Enterprises
Representd by its Proprietor Tamilselvan,
No. 53, Road Street, Veerananallur,
Cuddalore District 608301

..Petitioner(s)

Vs

1. The Appellate Deputy Commissioner ST GST Appeals
   No. 69/1 Varadharajan nagar, Nellikuppam Main Road,
   Near KNC college, Cuddalore- 607 001
2. The Deputy Commercial Tax Officer-I
   Office of the State Tax Officer (ST),
   Chidambaram-II Assessment Circle,
   Cuddalore Division,
   Cuddalore-102

..Respondent(s)

The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorarified Mandamus calling for the records relating to the rejection of the appeal dated 30.09.2026 bearing Reference No. AD3309260579888 passed by the 1st respondent against the order dated 22.07.2026 bearing Reference No. ZD3307261855319 issued by the 2nd respondent and quash the same as illegal, arbitrary, non-speaking and violative of the principles of natural justice and consequently direct the 1stRespondent to admitting the appeal as to dispose it on merits as in accordance with law.

https://www.mhc.tn.gov.in/judis

WEB COPY

For Petitioner(s): Mr. P. Nithyan

For Respondent(s): Ms.G.Dhana Madhri, Special Government Pleader (Taxes)

Order

This Writ Petition has been filed challenging the mechanical rejection of the petitioner's statutory appeal, which was filed online on 30.09.2026.

2. The learned counsel appearing for the petitioner submitted that the appeal was preferred against the fresh adjudication order dated 22.07.2026. The appeal was rejected within minutes of its online filing on the sole ground that an authorization letter was not furnished with the online application. Aggrieved by the said rejection, the petitioner has approached this Court.

3. The learned counsel further submitted that the appeal was filed by the proprietor of the firm himself, namely Rajendiran Tamilselvan. He contended that when the proprietor files an appeal in his individual capacity, the question of furnishing an authorization letter does not arise, and therefore, the impugned order is liable to be quashed.

4. In reply, the learned Additional Government Pleader (Taxes) appearing for the respondents submitted that in the present case, the applicant's name was mentioned simply as Rajendiran Tamilselvan, without specifying that he is the

https://www.mhc.tn.gov.in/judis

WEB COPY

authorized representative or proprietor of the firm. He further submitted that had the applicant's name been mentioned along with his designation as the proprietor, the appeal would not have been returned and the respondents would have entertained it.

5. Heard both sides and perused the materials available on record.

6. Considering the facts and circumstances of the case, this Court is of the view that if the petitioner, while filing the online appeal, had mentioned his name along with the proprietorship, the rejection would not have arisen. However, he failed to do so. Therefore, this Court directs the petitioner to re-present the online appeal within a period of four weeks from the date of receipt of a copy of this order, by explicitly mentioning the name of the applicant as "Rajendiran Tamilselvan, Proprietor of M/s. Sri Ammaiappan Enterprises". Upon such re-presentation, the respondents shall accept the appeal on merits without insisting upon a separate authorization letter.

7. Accordingly, the Writ Petition stands disposed of with the above observation.

28-10-2026

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

SK

https://www.mhc.tn.gov.in/judis

WEB COPY

To

1. The Appellate Deputy Commissioner ST GST Appeals
   No. 69/1 Varadharajan nagar, Nellikuppam Main Road,
   Near KNC college, Cuddalore- 607 001
2. The Deputy Commercial Tax Officer-I
   Office of the State Tax Officer (ST), Chidambaram-II Assessment Circle,
   Cuddalore Division,
   Cuddalore-102

https://www.mhc.tn.gov.in/judis

WEB COPY

KRISHNAN RAMASAMY J.

SK

WP No. 43167 of 2026
AND
WMP NO. 48498 OF 2026,WMP NO. 48497 OF 2026

28-10-2026

https://www.mhc.tn.gov.in/judis