BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.01.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.291 of 2026
& W.M.P.(MD)Nos.293 & 295 of 2026

M/s. Golden Horn Containers Service
Represented by its Branch Manager, N. Jeyaseelan
No.02/91-08, C/o. Krishna and Co.
JK Container Yard, Tiruchendur Road
Athimarapatti, Thoothukudi - 628 005.

... Petitioner

Vs.

1. The State Tax Officer
Office of the Assistant Commissioner (ST)
Tuticorin III Circle, C.T. Buildings,
282, North Beach Road, Tuticorin - 628 001.

2. The Commercial Tax Officer
Office of the Assistant Commissioner (ST)
Tuticorin III Circle, C.T. Buildings,
282, North Beach Road, Tuticorin - 628 001.

3. The Deputy Commissioner (CT) (Appeal)
Madurai Camp at Tirunelveli
Ground Floor, C.T. Buildings
A.R. Line Road, Trinelveli - 627 002.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of the impugned order passed by the 1st Respondent vide GSTIN - 33AGVPS7241L1ZN/2020-21, dated 11.02.2025 and the consequential form GST DRC-07 issued by the 2nd respondent in Reference No. ZD3302251017105, dated 11.02.2025 and order passed by the 3rd Respondent in Form GST APL-02 in Reference No.ZD331225210561Z, dated 15.12.2025 and quash the same as arbitrary and gross violation of principles of natural justice and further direct the 3rd Respondent to give one more opportunity to the petitioner for personal hearing and pass an order on merits.

For Petitioner : Mr.M.N.Bharathi

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the the impugned assessment order dated 11.02.2025 and impugned rejection order dated 15.12.2025 by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, initially, the assessment order was passed on 11.02.2025. Since the said assessment order was only uploaded in the GST Portal, the petitioner, being unaware of the said order, was not in a position to file the appeal within the prescribed time limit and the same was filed with a delay of 67 days. Under these circumstances, the said appeal was rejected by the respondent, vide impugned rejection order dated 15.12.2025, on the aspect of limitation.

4. Further, he would submit that the petitioner had already paid 10% towards statutory pre-deposit while filing the appeal and now, he is willing to pay additional 10% of disputed tax amount to the respondent. Therefore, he requests this Court to condone the delay in filing the appeal.

5. On the other hand, the learned Additional Government Pleader appearing for the respondents would submit that the delay may be condoned subject to terms and requests this Court to pass appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents and also perused the materials available on record.

7. In the case on hand, the assessment order came to be passed on 11.02.2025. Aggrieved over the same, the appeal was belatedly preferred by the petitioner, i.e., with a delay of 67 days. Since the delay was beyond the condonnable period, the said appeal was rejected by the respondent vide impugned order dated 15.12.2025. According to the petitioner, since the order was only uploaded in the portal and not served to him, he remained unaware of the said order and hence, there was a delay of 67 days in filing the appeal.

8. The above reason assigned by the petitioner, for the delay in filing the appeal against the assessment order, appears to be genuine. In such view of the matter, this Court is inclined to condone the delay, in filing the appeal against the impugned assessment order.

9. Therefore, though the petitioner had already paid 10% of the disputed tax amount as statutory pre-deposit while filing the appeal, considering the delay, this Court directs the petitioner to pay additional 10% of the disputed tax amount to the respondents, as agreed by the petitioner. Accordingly, this Court passes the following order:-

> (i) Accordingly, the appeal rejection order dated 15.12.2025 passed by the 3rd respondent is set aside and the delay of 67 days in filing the appeal before the 3rd respondent is hereby condoned. The petitioner is directed to re-present the appeal before the 3rd respondent, subject to the payment of additional 10% of the disputed tax amount by the petitioner to the respondents.

> (ii) Upon payment of the said amount, the 3rd respondent-Appellate Authority is directed to take the appeal, to be re-presented, on record and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible.

10. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

08.01.2026

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

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