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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.01.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.980 of 2026
& W.M.P(MD)Nos.791 & 793 of 2026

M/s. Kamalaveni Petroleum Agency,
Rep by its Partner-Prabaharan Periasamy,
S.F. 84/1, 84/2A, Arachalur Road,
Vilakethi, Erode, Tamil Nadu- 638109.

... Petitioner

Vs.

1.The State Tax Officer,
Office of the Commercial Tax Officer,
Kodumudi Assessment Circle,
Commercial Taxes Building,
North Pradhakshanam Road,
Karur- 639001.

2.Deputy Commissioner (CT),
Salem

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the 15t Respondent in order vide GSTIN No: 33AASFK1813F1Z1/2020-21 dated 25.02.2025 along with summary of order in FORM GSTDRC07 bearing no.ZD330225263028N

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dated 25.02.2025 passed under section 73 of the act along with consequential proceeding of acknowledgment for submission of appeal in FORM GST APL 02 vide ref no. ZD330725172501J dated 17.07.2025 issued by 2nd Respondent for FY 2020-21 to quash the same

For Petitioner : Ms.R.Hemalatha

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the the impugned assessment order dated 25.02.2025 and impugned rejection order dated 17.07.2025 by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents.

3. 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 25.02.2025. Since the

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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 60 days beyond the condonnable period. Under these circumstances, the said appeal was rejected by the respondent, vide impugned rejection order dated 17.07.2025, 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 5% 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.

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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 25.02.2025. Aggrieved over the same, the appeal was belatedly preferred by the petitioner, i.e., with a delay of 60 days. Since the delay was beyond the condonnable period, the said appeal was rejected by the respondent vide impugned order dated 17.07.2025. 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 60 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.

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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 5% 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 17.07.2025 passed by the 2nd respondent is set aside and the delay of 60 days in filing the appeal is hereby condoned. The petitioner is directed to re-present the appeal before the 2nd respondent, subject to the payment of additional 5% of the disputed tax amount by the petitioner to the respondents.

(ii) Upon payment of the said amount, the 2nd 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.

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

19.01.2026

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

To

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