BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.01.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.1119 of 2026
& W.M.P(MD)No.866 of 2026

M/s.Annamalaiar Mills Private Limited
Rep. by its Managing Director S.Jeyabalan
Madurai Road, Pillayarnatham
Begampur Post, Dindigul-624 002.

... Petitioner

Vs.

1. The Superintendent of CGST and Central Excise
Dindigul I Range
5/30, NGO Colony
Dindigul-624005

2. The Joint Commissioner (Appeals)
Office of the Commissioner of GST and Central Excise (Appeals)
Coimbatore Circuit office at Madurai
No.4, Lal Bahadur Sasthri Road
GST Bhawan, Bibikulam, Madurai-625002

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for records pertaining to the impugned proceedings passed by the 1st Respondent vide his order in original No. 08/2023 dated 30-06-2023 and consequential order passed by the 2nd respondent in File Number A. No. 239/2023-GST dated 17-12-2025 and quash the same as it is illegal, without jurisdiction and in gross violations of the Principles of Natural Justice

For Petitioner : Mr.A. Satheesh murugan

For Respondent : Mr.R.Gowri Shankar

ORDER

This writ petition has been filed challenging the the impugned assessment order dated 30.06.2023 and impugned rejection order dated 17.12.2025 by the respondents.

2. Mr.R.Gowri Shankar, learned counsel, takes notice on behalf of the respondents.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that in this case, initially, the assessment order was passed on 30.06.2023. Due to the failure on the part of the petitioner's accountant, no appeal was filed

within the prescribed time limit and it was filed with a delay of 42 days beyond the condonnable period. Under these circumstances, the said appeal was rejected by the respondent, vide impugned rejection order dated 17.12.2025, on the aspect of limitation.

5. 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.

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

7. Heard the learned counsel for the petitioner and the learned counsel for the respondents and also perused the materials available on record.

8. In the case on hand, the assessment order came to be passed on 30.06.2023. Aggrieved over the same, the appeal was belatedly preferred by the petitioner, i.e., with a delay of 72 days, out of which, 42 days is beyond the condonnable period. In such case, the said appeal was rejected by the respondent vide impugned order dated 17.12.2025. According to the petitioner, due to the failure on the part of the petitioner's Accountant, he remained unaware of the said order and hence, there was a delay of 42 days in filing the appeal.

9. 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.

10. 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 17.12.2025 passed by the 2nd respondent is set aside and the delay of 42 days in filing the appeal is hereby condoned, 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 2nd respondent-Appellate Authority is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible.

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

20.01.2026

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

To

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KRISHNAN RAMASAMY.J.,

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