BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.01.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.1444 of 2026
& W.M.P(MD)No.1143 of 2026

Tvl. Hari Krishna Auto Parts
Represented by its Proprietor, Harikrishnan
41, Anna Vaniga Maiyam
Old Bus Stand, Dindigul District - 624 001.

... Petitioner

Vs.

1. The Deputy Commissioner Appeals
Commercial Taxes Buildings
Dr. Thangaraj Salai, Madurai District - 625 020.

2. The Assistant Commissioner (State Tax)
Dindigul (Fort) Circle
Commercial Taxes Buildings
Dindigul District - 624 001.

... 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 order passed by the 2nd Respondent in Annexure of Form GST DRC-07, GSTIN - 33AFGPH5436L1ZE, ARN – AD3311240310 411/2020-2021, dated 18.02.2025 and consequential appeal rejection order passed by the 1st Respondent vide his proceedings in Form GST

APL-04, Appeal No.AD3306250568130, DR. Roc. No.1497/2025/A1, dated 02.12.2025 and quash the same as it is illegal and in gross violation of Principles of Natural Justice and further direct the 2nd Respondent to re-do the assessment afresh after providing the petitioner an effective opportunity of Personal Hearing as per the provisions of the GST Act, 2017.

For Petitioner : Mr.A. Satheesh murugan

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the the impugned assessment order dated 18.02.2025 and impugned rejection order dated 02.12.2025 by the respondents.

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 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 18.02.2025. Aggrieved over the said order, an appeal was preferred by the petitioner with a delay of 2 days beyond the condonnable period. However, the said appeal was rejected by the respondent, vide impugned rejection order dated 02.12.2025, on the aspect of limitation.

5. On the other hand, the learned Additional Government Pleader appearing for the respondents would fairly submit that the delay may be condoned 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 18.02.2025. Aggrieved over the same, the appeal was belatedly preferred by the petitioner, i.e., with a delay of 2 days beyond the condonnable period. In such case, the said appeal was rejected by the respondent vide

impugned order dated 02.12.2025. According to the petitioner, since the said order was only uploaded in the GST Portal, he remained unaware of the said order and hence, there was a delay of 2 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, in the interest of justice, this Court is inclined to condone the delay, in filing the appeal against the impugned assessment order. Accordingly, this Court passes the following order:-

> (i) Accordingly, the appeal rejection order dated 02.12.2025 passed by the 1st respondent is set aside and the delay of 2 days in filing the appeal is hereby condoned.
>
> (ii) In such case, the 1st 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.

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

21.01.2026

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

To

1. The Deputy Commissioner Appeals
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KRISHNAN RAMASAMY.J.,

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