BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 05.02.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.3210 of 2026
& W.M.P(MD)Nos.2645 & 2646 of 2026

M/s.A.Subramanian
GSTIN AQEPS3256NSD001
No.1, State Bank Colony
Medical College Road
Thanjavur-613007.

... Petitioner

Vs.

1. The Assistant Commissioner of GST and Central Excise,
Thanjavur Division, Ponnagar
Medical College Road
Thanjavur - 613007.

2. The Commercial (Appeals)
O/o The Commissioner of GST and Central Excise (Appeals)
Coimbatore Circuit Office at Trichirapalli
No.1, Williams Road, Contonment
Thiruchirappalli - 620001.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the 1st Respondent in Order No 46/2022-ST dated 31/3/2022 and consequential rejection of appeal in Order in Appeal No

43/2025-TRY-ST-APP dated 31/3/2025 and to quash the both as cryptic, non-speaking, illegal , arbitrary,wholly without jurisdiction and direct the respondent to pass order afresh after affording opportunity of personal hearing.

For Petitioner : Mr.Sudalai Muthu N

For Respondent : Mr.R.Gowri Shankar

ORDER

This writ petition has been filed challenging the the impugned assessment order dated 31.03.2022 and impugned rejection order dated 31.03.2025 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 31.03.2022. However,

due to severe health issues and prolonged treatment, the petitioner was unable to file his reply and participate in the personal hearing prior to the passing of assessment order and also he was not in a position to file an appeal within the prescribed time limit. Therefore, an appeal was preferred with a delay of 282 days, which is beyond the condonnable period. Hence, the said appeal was rejected by the respondent, vide impugned rejection order dated 31.03.2025, on the aspect of limitation.

5. Further, he would submit that now, the petitioner is willing to pay additional 10% of the disputed tax amount over and above the statutory pre-deposit, which was already paid to the respondent while filing the appeal. Hence, he requests this Court to pass appropriate orders.

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

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 31.03.2022. Aggrieved over the same, the appeal was belatedly preferred by the petitioner, i.e., with a delay of 282 days, which is beyond the condonnable period. In such case, the said appeal was rejected by the respondent vide impugned order dated 31.03.2025. According to the petitioner, due to his severe health issues and prolonged treatment, he was not in a position to file an appeal within the prescribed time limit and hence, there was a delay of 282 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, 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 31.03.2025 passed by the 2nd respondent is set aside and the delay of 282 days in filing the appeal is hereby condoned subject to the payment of additional 10% of the disputed tax amount, as agreed by the petitioner, to the 2nd respondent.

(ii) Upon such payment, 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.

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

05.02.2026

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

To

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KRISHNAN RAMASAMY.J.,

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