BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.02.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.3332 of 2026
& W.M.P(MD)Nos.2751 & 2752 of 2026

Tvl. Sri Murugan Process
Represented by its Partner R. Uthayakumar
GSTIN 33AAJFS0765K1ZZ
28B, New No.73, Sattur Road
Sivakasi 626123.

... Petitioner

Vs.

1. The Appellate Deputy Commissioner (CT)
GST Appeals, Commercial Taxes Buildings
Reservelane, Palayamkottai.

2. The State Tax Officer
Sivakasi-Ill Assessment Circle
Office of the Assistant Commissioner ST-3
Commercial Taxes Buildings
N.G.O Colony, Satchiyapuram
Sivakasi-6262124.

... 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 FORM GST APL 02 ARN AD3302250943950 dated 09/04/2025 passed by the Respondent and to quash the same as non-speaking, illegal arbitrary and direct the respondent to admit/restore and hear the Petitioners appeal filed on 28/2/2025 on merits or pass assessment order afresh.

For Petitioner : Mr.Sudalai Muthu N

For Respondent : Mr.R.Suresh Kumar, AGP

ORDER

This writ petition has been filed challenging the impugned rejection order dated 09.04.2025 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.

4. The learned counsel for the petitioner would submit that in this case, initially, the assessment order was passed on 23.08.2024, against which, a rectification application was filed by the petitioner on 10.09.2024 and the same was rejected vide order dated 04.02.2025.

Thereafter, aggrieved over the said assessment order, an appeal was preferred by the petitioner on 28.02.2025. However, the said appeal was rejected by the respondent, vide impugned rejection order dated 09.04.2025, on the aspect of limitation. Therefore, he requests this Court to condone the delay in filing the appeal.

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

6. On the other hand, the learned Additional Government Pleader appearing for the respondents would 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 Additional Government Pleader 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 23.08.2024. Aggrieved over the same, the appeal dated 28.02.2025 was belatedly preferred by the petitioner, i.e., with a delay of 69 days beyond the condonnable period. Therefore, the said appeal was rejected by the respondent vide impugned order dated 09.04.2025. According to the petitioner, due to the pendency of rectification application, they were unable to file the appeal in time.

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, this Court passes the following order:-

(i) Accordingly, the appeal rejection order dated 09.04.2025 passed by the 1st respondent is set aside and the delay of 69 days (beyond the condonnable period) in filing the appeal before the 1st respondent is hereby condoned subject to the payment of additional 10% of the disputed tax amount, as agreed by the petitioner, to the 1st respondent.

(ii) Upon such payment, 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 petitions are also closed.

09.02.2026

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

To

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KRISHNAN RAMASAMY.J.,

nsa

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