BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 13.02.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.4198 of 2026
and
W.M.P.(MD).Nos.3489 & 3490 of 2026

M/s. Shri Attik Chemicals,
GSTIN 33AILPK5184G125,
Represented by its Authorised Signatory,
V.P.Sureshkumaran ... Petitioner

Vs

1.The Deputy Commissioner (CT) (ST) (GST) (Appeals,
Erode and Salem.
Commercial Tax Buildings 3rd Floor,
Erode.

2.The State Tax Officer (FAC),
Karur-3 Assessment Circle,
Commercial Taxes Buildings, Karur. ... Respondents

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 first respondent in FORM GST APL - 02 (ARN AD330226003493J) dated 04.02.2026 and to quash the same as non-speaking, illegal, arbitrary and direct the first respondent to admit/restore and hear the Petitioner's appeal filed on 3/2/2026 on merits or pass assessment order afresh.

For Petitioner : Mr.N.Sudalai Muthu

For Respondents : Mr.R.Suresh Kumar, Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 04.02.2026 passed by the first respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice on behalf of the respondents. By consent of the parties, the main writ petition is 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 13.02.2025. 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 214 days beyond the condonnable period. Under these circumstances, the said appeal was rejected by the first respondent, vide impugned rejection order dated 04.02.2026, 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 10% of disputed tax amount to the respondents. Therefore, he requests this Court to condone the delay in filing the appeal.

5. 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.

6. Heard the learned counsel for the petitioner and the learned counsel 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 13.02.2025. Aggrieved over the same, the appeal was belatedly preferred by the petitioner, i.e., with a delay of 187 days, out of which, 214 days is beyond the condonnable period. In such case, the said appeal was

rejected by the first respondent vide impugned order dated 04.02.2026. 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 214 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.

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 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 04.02.2026 passed by the first respondent is set aside and the delay of 214 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 first 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.

13.02.2026

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

To
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KRISHNAN RAMASAMY, J.

TSG

W.P.(MD)No.4198 of 2026

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