BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.02.2026

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.4461 of 2026
& W.M.P(MD)No.3725 and 3728 of 2026

Tvl. Bharakath Metal Builders
Represented by its Managing Partner A.Siddeeqahmed
GSTIN33AAAFB5047L1ZM
No.E31 SIDCO Industrial Estate Phase II
Velavanthankottai
Tiruchirappalli 620 015 ... Petitioner

Vs

1. The Appellate Deputy Commissioner (CT),,
Gst Appeals,
Commercial Taxes Buildings,
Trichy.

2. The State Tax Officer,,
Tiruverumbur Assessment Circle,
Commercial Taxes Buildings,
Trichy – 620020.. ... Respondents

PRAYER :- Writ Petition filed under Article 226 of the Constitution of India, praying this Court 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 No.AD330525109621F) dated 16.10.2025 passed by the respondent and to quash the same as non-speaking, illegal, arbitrary and direct the respondent to admit/restore and hear the petitioner's appeal filed on 22/05/2025 on merits or pass assessment order afresh.

For Petitioner : Mr.N.Sudalaimuthu
For Respondents : Mr.R.Sureshkumar
Additional Government Pleader

ORDER

This writ petition has been filed challenging the the impugned rejection of appeal dated 16.10.2025 by the respondents.

2. Mr.R.Sureshkumar, 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 25.08.2024. 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 150 days

beyond the condonable period. Under these circumstances, the said appeal was rejected by the respondent, vide impugned rejection order dated 16.10.2025, on the aspect of limitation. The learned counsel would submit that in the interregnum, the petitioner filed a rectification application on 23.11.2024, which was rejected on 28.02.2025 and hence, the appeal could not be filed in time.

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 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 23.11.2024. Aggrieved over the same, the appeal was belatedly preferred by the petitioner, i.e., with a delay of 150 days, beyond the condonable period. In such case, the said appeal was rejected by the respondent vide impugned order dated 16.10.2025. 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 150 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 16.10.2025 passed by the 1st respondent is set aside and the delay of 150 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 petitioner is directed to represent appeal and on such representation, 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.

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

17.02.2026

Index : Yes / No
Neutral Citation : Yes / No
RR

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KRISHNAN RAMASAMY.J.,

RR

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