BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 25.02.2026

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.5140 of 2026
and
W.M.P.(MD)Nos.4328 & 4329 of 2026

Tvl.Meenakshi Agencies,
Rep. by its Managing Partner M.Ravikumar,
No.1A/12A, Bye Pass Road,
Thiruvarur – 610 001. ... Petitioner

Vs.

1.The Superintendent,
Office of the Superintendent of CGST & Central Excise,
Tiruvarur Range,
Tiruvarur.

2.The Joint Commissioner (Appeals),
Trichy Circuit Office,
Office of the Commissioner of GST and Central Excise (Appeals),
Trichy. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the first respondent vide his Order In Original No.03/2023 – GST TVR dated 28.02.2023 (Financial Year: 2017-18) and consequential order passed by the second respondent vide his order in Appeal No.TRY-CGST-JC APP-08/2026 dated 06.01.2026 and quash the same as it is illegal and in gross violation of principles of natural justice.

For Petitioner : Mr.A.Satheesh Murugan
For Respondents : MrR.Gowri Shankar

ORDER

Challenge has been made against the impugned order of the first respondent dated 28.02.2023 and the consequential order of the second respondent dated 06.01.2026.

2.Mr.R.Gowri Shankar, learned Counsel 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 28.02.2023 by the first respondent. Due to the illness of the petitioner, no appeal was filed within the prescribed time limit and it was filed with a delay of 140 days beyond the condonable period. Under these circumstances, the said appeal was rejected by the second respondent, vide impugned rejection order dated 06.01.2026, on the aspect of limitation.

4.Further, he would submit that the petitioner had already paid the 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 28.02.2023. Aggrieved over the same, the appeal was belatedly preferred by the petitioner, i.e., with a delay of 140 days beyond the condonable period. In such case, the said appeal was rejected by the second respondent vide impugned order dated 06.01.2026. According to the petitioner, due to his ill-health, he could not file the appeal on time and hence, there was a delay of 140 days beyond the condonable period 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 the 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 06.01.2026 passed by the first respondent is set aside and the delay of 140 days beyond the condonable period 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 second 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 stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are also closed.

25.02.2026

Index: Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
MR

To

1.The Superintendent,
Office of the Superintendent of CGST & Central Excise,
Tiruvarur Range,
Tiruvarur.

2.The Joint Commissioner (Appeals),
Trichy Circuit Office,
Office of the Commissioner of GST and Central Excise (Appeals),
Trichy.

KRISHNAN RAMASAMY, J.

MR

W.P.(MD)No.5140 of 2026

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