BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09-03-2026

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THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD).No.6256 of 2026
and
W.M.P(MD).Nos.5240 and 5241 of 2026

Muthu Vairam Export and Imports,
Represented by its Partner,
Muthuraman Kavitha,
19D, Toovipuram 10th Street,
New Colony,
Thoothukudi -628003. ... Petitioner

Vs.

1. The Appellate Deputy Commissioner (CT),
Camp office at 1st Floor,
Commercial Taxes Buildings,
South High Ground Road,
Palayamkottai,
Tirunelveli-627002

2. The Assistant Commissioner (ST),
Tuticorin- 628001. ... Respondents

PRAYER: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorarified Mandamus, calling for the records in respect of impugned order Form GST APL-02 dated 06-11-2024 passed by the First Respondent and Quash the same as it is illegal and in gross violation of principles of natural justice and further direct the First Respondent to entertain the appeal to decide the appeal on merits pass such further or other orders as this Honourable

Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner	:	Mr.S.Renganathan
For Respondents	:	Mr.R.Suresh Kumar Additional Government Pleader

ORDER

The writ petition is filed, challenging the order dated 06.11.2024.

2. Heard Mr.S.Renganathan, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader, who takes notice for the respondents.

3. The impugned order dated 06.11.2024 was passed by the Appellate Authority rejecting the appeal as it was beyond the condonable period. However, the learned counsel for the petitioner would pray that in spite of the prayer made in the writ petition, this Court shall suitably mold the relief and grant the same to the petitioner.

4. Under the said circumstances, upon perusal of the material records of the case, it can be seen that the order of assessment was passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 and it was an ex-parte order.

5. The learned counsel for the petitioner submits that by the default of the part-time accountant engaged reply to the showcase notice was not given in time and the appeal was also not filed in time. It is seen that the petitioner has also deposited 10% of the disputed tax amount at the time of filing of the appeal.

6. The learned Additional Government Pleader appearing for the respondents would submit that if the delay is beyond the condemnable limit, the appellate authority has no other option than to dismiss the same. It was for the petitioner to have availed the opportunity.

7. I have considered the rival submissions made on either side and perused the material records of the case.

8. Upon considering the rival submissions made and the nature of the assessment that the reason mentioned in the assessment order that there is mismatch between GSTR-1 and GSTR-3B and the reasons that are pleaded by the petitioner, I am of the view that the opportunity can be granted to the petitioner.

9. In view thereof, this writ petition is allowed on the following terms:-

i. The petitioner is directed to deposit 15% of the disputed tax amount with the respondent within a period of four weeks from the date of receipt of a web copy of this order, without waiting for the certified copy of the order;

ii. On such deposit, the impugned order dated 06.11.2024 is set aside and the matter is remanded back to the file of the respondent.

iii. The petitioner is directed to appear before the respondent without fail, file any additional reply, and produce all documents in support of his claim

iv. Upon receipt of the same, the respondent is directed to reconsider the issue afresh and and pass appropriate orders on merits and in accordance with law as expeditiously as possible.

v. It is needless to state that the petitioner depositing 15% of the disputed tax amount, the bank attachment shall be lifted and the account shall be de-freezed.

vi. No costs. Consequently, connected miscellaneous petition is closed.

09.03.2026

Index: Yes
Speaking Order: Yes
Neutral Citation: No
rgm

To

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   Camp office at 1st Floor,
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D.BHARATHA CHAKRAVARTHY, J.

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