BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.03.2026

CORAM:

THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR
and
THE HONOURABLE MR.JUSTICE M.JOTHIRAMAN

W.A(MD)No.387 of 2026
and
C.M.P(MD)Nos.3582 & 3584 of 2026

Tvl.Koshik World
Represented by its Proprietor R.Rashraj
GSTIn 33EWQQPR8588J1ZC No.18-70, Arul Raj,
Katapuzhivilai,
Karungal Post-629 157. ... Appellant/Petitioner

vs.

The State Tax Officer,
Thuckalay-2 Assessment Circle,
Commercial Taxes Buildings,
Nagercoil. ... Respondent/Respondent

PRAYER : Writ Appeal filed under Clause 15 of Letters Patent to set aside the order dated 10.02.2026 made in W.P(MD)No.3685 of 2026.

For Appellant : Mr.X.Anugrahan

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

JUDGMENT

[Judgment of the Court was made by N.SATHISH KUMAR, J.)

Challenging the order of the learned Single Judge dated 10.02.2026, made in W.P.(MD) No. 3685 of 2026, by which the writ petition was dismissed, the appellant has preferred the present writ appeal.

2.The writ petitioner/appellant had originally filed the writ petition challenging the assessment order dated 18.06.2025. According to the appellant, upon receipt of the notice in DRC-01 dated 12.09.2024, he submitted his reply and participated in the personal hearing conducted by the respondent. Thereafter, the impugned assessment order came to be passed on 18.06.2025. However, the appellant was unable to file a statutory appeal within the prescribed time limit due to certain medical issues. Hence, he approached this Court by way of a writ petition, also challenging the levy of interest and penalty imposed by the respondent.

3. It is pertinent to note that the appellant had actively participated in the assessment proceedings, and the order was duly uploaded on the GST portal in

accordance with Section 169 of the GST Act. Pursuant to the said assessment order, the appellant has also remitted the disputed tax amount. The writ petition was thus filed only insofar as it relates to the challenge against the interest and penalty, along with a request for condonation of delay in preferring the appeal.

4. The learned Single Judge, upon consideration of the facts, found that the reasons assigned for the delay were not bona fide. Having participated in the proceedings and complied with the assessment order by making payment, the appellant has not established sufficient cause for condonation of delay in filing the appeal.

5. We find that the learned Single Judge has rightly dismissed the writ petition, and we do not find any valid ground warranting interference with the said order. Accordingly, the writ appeal stands dismissed. No costs. Consequently, the connected miscellaneous petitions are closed.

[N.S.K.,J.] [M.J.R.,J.]
17.03.2026

NCC : Yes / No
Index : Yes / No
am

To

The State Tax Officer,
Thuckalay-2 Assessment Circle,
Commercial Taxes Buildings,
Nagercoil.

N.SATHISH KUMAR,J.
and
M.JOTHIRAMAN,J.

am

ORDER MADE IN
W.A(MD)No.387 of 2026

DATED : 17.03.2026