BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.03.2026

CORAM:

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

W.A(MD)No.388 of 2026
and
C.M.P(MD)Nos.3668 & 3671 of 2026

M.G.P Store,
Represented by its Proprietor,
B.Usha,
No. 1/65, Market Road,
Kaliyakkavilai,
Kanniyakumari District - 629153. ... Appellant/Petitioner

vs.

1.The Deputy Commissioner (GST Appeals)
(State Tax),
Madurai and Tirunelveli
CT Buildings, A.R.Line Road,
Palayamkottai,
Tirunelveli.

2.The Deputy State Tax Officer - 1,
Kuzhithurai Assessment Circle,
Kaniyakumari District. ... Respondents/Respondents

PRAYER : Writ Appeal filed under Clause 15 of Letters Patent to set aside the order dated 02.03.2026 made in W.P(MD)No.5702 of 2026 on the file of this Court.

For Appellant : Mr.I.Romeo Roy Alfred

For Respondents : Mr.D.Sasikumar
Additional Government Pleader

JUDGMENT

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

The present writ appeal has been filed challenging the order passed by the learned Single Judge in W.P.(MD) No. 5702 of 2026 dated 02.03.2026, whereby the writ petition filed challenging the order bearing reference No. GSTIN.33AAIPU9129N2ZY/2021-2022 dated 28.11.2025 passed by the second respondent came to be dismissed.

2.The main contention of the appellant/writ petitioner is that the reply submitted by him was not properly considered and that the order dated 28.11.2025 has been passed mechanically, thereby violating the principles of natural justice. It is further contended that the learned Single Judge has not adverted to these aspects, and hence, the present writ appeal has been filed.

3.We have perused the order dated 28.11.2025 passed by the second respondent.

4.On a perusal of the said order, it is seen that the reply submitted by the appellant/writ petitioner has been specifically referred to, but the same has not been accepted by the assessing authority. It also appears that, though an opportunity for personal hearing was afforded, the appellant/writ petitioner did not avail the same. Thereafter, the authority proceeded to consider the reply and pass the order. In such circumstances, we are of the view that the principles of natural justice have been duly complied with.

5.The learned Single Judge has, in fact, condoned the delay and permitted the appellant to file an appeal as against the order dated 28.11.2025 before the appellate authority within a period of one week from the date of receipt of the web copy of the order, even without awaiting the certified copy, and has directed the appellate authority to entertain the same as being within time.

6.In such view of the matter, we do not find any merit in the writ appeal. However, considering that the appellant/writ petitioner is still within the condonable period in respect of the assessment order dated 28.11.2025, liberty is granted to the appellant to file an appeal before the appellate authority within a period of one week from the date of receipt of a copy of this order. Upon such filing, the appellate authority shall entertain the appeal and pass orders on merits and in accordance with law, after duly considering all the grounds that may be raised.

7.With the above directions, this Writ Appeal is dismissed. No costs. Consequently, connected Miscellaneous Petitions are closed.

[N.S.K.,J.] [M.J.R.,J.]
23.03.2026

NCC : Yes / No
Index : Yes / No
ps

To

1.The Deputy Commissioner (GST Appeals)
(State Tax),
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Palayamkottai,
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2.The Deputy State Tax Officer - 1,
Kuzhithurai Assessment Circle,
Kaniyakumari District.

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

ps

ORDER MADE IN
W.A(MD)No.388 of 2026

DATED : 23.03.2026