



W.P(MD)No.11940 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.11940 of 2026

and

W.M.P(MD)Nos.9060 & 9063 of 2026

Tvl. Teeam Score,
Represented by its Partner Karur Kandasamy Ranjith,
GSTIN 33AAHFT7031M1ZZ,
Plot No. C-30, Door No.4/148,
Tex City, Karur Textiles Park,
Thalppatti,
Karur – 639 003.

... Petitioner

vs.

1.The State Tax Officer,
Karur - 4 Assessment Circle,
Commercial Taxes Buildings,
No.1, Kamathenu Nagar,
Pugalur Road,
Karur – 639 001.

2.The Deputy Commissioner (ST) (GSt) (Appeals),
Erode and Salem,
Commercial Tax Buildings 3rd Floor,
Erode.

... Respondents



W.P(MD)No.11940 of 2026

WEB COPY

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order passed by the second respondent in Form GST APL-02 bearing Reference No.ZD3303262520012 dated 27.03.2026 (ARN No.AD3303260465835), for the assessment year 2021-22 quash the same as illegal, arbitrary and violative of principles of natural justice, and consequently direct the second respondent to restore the statutory appeal filed by the petitioner on 16.03.2026, condone the delay, if any, and dispose of the said appeal on merits and in accordance with law, within a time frame to be fixed by this Court.

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

The writ petition is filed challenging the impugned order dated 27.03.2026 and to quash the same and consequently, direct the second respondent to restore the statutory appeal dated 16.03.2026, condone the delay and dispose of the said appeal.



W.P(MD)No.11940 of 2026

WEB COPY

2. Heard Mr.N.Sudalai Muthu, learned counsel appearing for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader, who takes notice on behalf of the respondents.

3. Upon hearing the learned counsel appearing for the petitioner and perusing the material records of the case, it can be seen that, as per Section 107, an appeal has to be filed within a period of three months. Additionally, the Appellate Authority has the power to condone a delay of up to one month.

4. The filing of the present appeal falls within the condonable period of one month. However, the petitioner did not file an application for condonation of delay and therefore, the appeal was rejected by the Appellate Authority.

5. The learned Additional Government Pleader appearing on behalf of the respondents would submit that, even if an opportunity is to be



W.P(MD)No.11940 of 2026

WEB COPY

granted, the petitioner may be directed to file an application for condonation of delay.

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

7. It can be seen from the affidavit filed in support of the application that it was an error on the part of the assessee in not filing an application for condonation of delay. In any event, the delay is within the condonable limit.

8. I am of the view that, instead of directing the assessee to file an application for condonation of delay, considering the nature of the delay, the same can be condoned and the appeal can be taken up for consideration on merits.

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



W.P(MD)No.11940 of 2026

WEB COPY

i. The impugned order dated 27.03.2026 shall stand set aside.

ii. The error on the part of the petitioner in not filing an application for condonation of delay is condoned by this Court and considering the number of days of delay, the delay shall stand condoned.

iii. The appeal shall be treated as having the delay condoned, shall be taken on file and shall be considered by the Appellate Authority on its own merits and disposed of in accordance with law.

No costs. Consequently, connected Miscellaneous Petitions are closed.

22.04.2026

NCC : Yes / No

ps

To

1.The State Tax Officer,
Karur - 4 Assessment Circle,
Commercial Taxes Buildings,
No.1, Kamathenu Nagar,
Pugalur Road, Karur – 639 001.

2.The Deputy Commissioner (ST) (GSt) (Appeals),
Erode and Salem,

5/7



W.P(MD)No.11940 of 2026

WEB COPY Commercial Tax Buildings 3rd Floor, Erode.



WEB COPY



W.P(MD)No.11940 of 2026

D.BHARATHA CHAKRAVARTHY, J.

ps

W.P(MD)No.11940 of 2026

22.04.2026

7/7