



W.P(MD)No.14686 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated: 03.06.2026

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THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.14686 of 2026

and

W.M.P(MD)Nos.10993 and 10995 of 2026

Tvl.Amman Arul Spinners,
Represented by its Proprietor D.Premkumar,
GSTIN 33AAXFA4241L1Z6,
14, Ramakishnapuram East,
Karur 639001.

... Petitioner

Vs.

1. The Deputy Commissioner (CT) (GST) (Appeals),
Erode and Salem,
Commercial Tax Buildings 3rd Floor,
Erode.

2. The State Tax Officer (FAC),
Karur - 3 Assessment Circle,
Commercial Taxes Buildings,
North Pradhakshnam Road,
Karur – 639 001.

...Respondents

Prayer: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the 1st respondent in GST APL-02



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bearing Reference No.ZD330326251577A (ARN No. AD3303260328083) dated 27.03.2026 passed by the 1st respondent and to quash the same as non-speaking, illegal, arbitrary and direct the 1st respondent to admit/restore and hear the Petitioners appeal filed on 12.03.2026 on merits or pass assessment order afresh or pass such further or other orders, as the Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner :Mr.N.Sudalai Muthu

For Respondents :Mr.R.Parthiban
Government Advocate

ORDER

The writ petition is filed challenging the impugned order dated 27.03.2026. By the said order, the appeal filed by the petitioner is rejected as beyond the controllable limit.

2. The case of the petitioner is that a Show Cause Notice dated 25.11.2024 was issued to the petitioner, pointing out certain discrepancies and proposing the imposition of tax, penalty, and interest. The petitioner could not avail the opportunity, as the person entrusted with the work did not inform the petitioner due to non-verification of the



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portal. Consequently, an assessment order was passed ex-parte on 24.02.2025. Thereafter, the assessing authority themselves rectified the order. By an order of rectification dated 20.03.2025 certain parties were varied. With reference to all other aspects as well, the petitioner filed a rectification application on 28.03.2025. However, by an order dated 04.03.2026, the petitioner's request for rectification was rejected. Therefore, the petitioner filed an appeal on 12.03.2026, which was rejected as being beyond the time limit.

3. The learned counsel for the petitioner submitted that, due to the circumstances mentioned in the affidavit, the petitioner could not avail the opportunity. When the petitioner was expecting the order to be rectified, he did not take immediate steps to file the appeal.

4. According to the learned counsel for the petitioner, at least the period between the filing of the rectification application and the passing of the order should be taken into account while considering the delay.



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5. Per contra, the learned Government Advocate appearing on behalf of the respondents submitted that Section 107 categorically prescribes the period of limitation and the outer for condonation limit. Whenever an outer condonable limit is prescribed, it is mandatory, and therefore, with the appeal being filed beyond the said period it was rightly rejected. The petitioner chose to file the rectification application when the remedy of appeal was very much available as early as 2025.

6. I have considered the rival submissions made by both sides and perused the material records of the case.

7. Considering the fact that the assessment order was passed ex-parte, that the petitioner did not sleep over his rights and that the respondent themselves rectified the order on 20.03.2025, with the rectification application being filed within eight days on 28.03.2025, and that it took almost a year for the respondent to reject the rectification application on 04.03.2026, I am of the view that the petitioner deserves an opportunity.



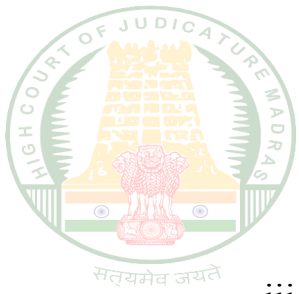
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8. However, this opportunity will be granted subject to the additional condition that the petitioner deposit 25% of the disputed tax amount. Since 10% has already been deposited at the time of filing the appeal, the petitioner shall deposit the balance 15%.

9. This writ petition is ordered on the following terms:-

- i. Within four weeks from the date of receipt of a web copy of the order, the petitioner shall deposit the 15% of the disputed tax amount.
- ii. Upon such deposit, the assessment order dated 24.02.2025, the rectification order dated 20.03.2025 and impugned order dated 27.03.2026 shall stand set aside and the matter shall stand remitted back to the file of the 2nd respondent.



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iii. The petitioner shall appear before the respondent without fail and submit their reply and documents in support of their claim, and it is for the respondent to consider the matter afresh and pass orders in accordance with law.

iv. Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall stand raised.

v. No costs. Consequently the connected miscellaneous petitions shall stand closed.

03.06.2026

Neutral Citation: No
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