BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 12.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.15810 of 2026
and
W.M.P(MD)No.11849 of 2026

Tvl. Darshan Heritage Living Private Limited,
GSTIN : 33AAHCD4029J1ZR,
Represented by its Managing Director Chithra Gunasekaran,
No.5/58/2, C.M.Patty,
Karur-639 108. .. Petitioner

- Vs. -

1.The Deputy Commissioner (CT),
SGST Appeal, Brough Road,
Erode-638 002.

2.The Deputy Commercial Tax Officer,
Kulithalai Assessment Circle,
Karur-639 001. .. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the impugned order in Form GST APL-02 bearing reference No.ZD3304261927750, dated 22.04.2026 issued by the first respondent and quash the same.

For Petitioner : Mr.Durairaj Sethuraman

For Respondents : Mr.R.Parthiban
Government Standing Counsel

ORDER

The Writ Petition is filed challenging the order dated 22.04.2026. By the said order, the appeal filed by the petitioner was rejected. The appeal was rejected on the ground that it was filed beyond the condonable limit. The appeal was filed as against the order of assessment dated 14.10.2025.

2. The crux of the submissions made by the learned counsel for the petitioner is that, eventhough a show cause notice was issued, the petitioner could not avail the opportunity on account of the ill health of the person who was looking after the matter.

3. The learned Government Standing Counsel would submit that the petitioner failed to avail the opportunity when the show cause notice was issued and that the order has also become final. If the appeal is filed belatedly, the appellate authority has no power to condone the delay beyond the condonable limit.

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

5. Considering the reasons mentioned in the affidavit for not availing the opportunity and the submissions made by the learned counsel for the petitioner, if given an opportunity, the petitioner will duly file a reply along with the documents, I am of the view that one opportunity can be granted to the petitioner. Normally, such an opportunity is granted subject to an additional condition of depositing 25% of the disputed tax amount. Since, in this case, it is stated that already 96% of the disputed tax amount has already been realized, no further condition is imposed.

6. In view thereof, this Writ Petition is allowed on the following terms:

(i) The impugned order dated 22.04.2026 and also the order of assessment dated 14.10.2025 shall stand set aside and the matter shall stand remanded to the file of the second respondent.

(ii) Within three weeks from the date of receipt of a web copy of this order, the petitioner shall appear before the second respondent and file such reply and the documents in support of their claim and it is for the second respondent to consider the matter afresh and pass orders in accordance with law.

(iii) Since the impugned order of assessment is set aside, any attachment of the bank account made pursuant to the impugned order shall stand raised;

(iv) No costs. Consequently the connected miscellaneous petition is closed.

12.06.2026

sji
NCC: Yes/No
To

1.The Deputy Commissioner (CT),
SGST Appeal, Brough Road,
Erode-638 002.

2.The Deputy Commercial Tax Officer,

Kulithalai Assessment Circle,
Karur-639 001.

D.BHARATHA CHAKRAVARTHY, J.

sji

W.P.(MD)No.15810 of 2026

12.06.2026