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.15878 of 2026
and
W.M.P(MD)Nos.11895 and 11897 of 2026

M/s. Tamil Nadu Traders,
Rep. by its Partner G.Varadarajan,
GSTIN : 33AAAFT0295N1Z0,
84/120, Salem Road,
Musiri. ... Petitioner

.Vs.

1.The State Tax Officer (FAC),
Kulithalai Assessment Circle,
Commercial Tax Building,
Karur.

2.The Appellate Deputy Commissioner (CT),
Commercial Tax Building,
Erode. ... 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 in form DRC 07 passed by the first respondent in GSTIN : 33AAAFT0295N1Z0/2021-22 dated 18.11.2025 followed by consequential order passed by the second respondent in Form GST APL 02 Ref.No.ZD330326251531Q dated 27.03.2026 and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the second respondent to pass order afresh after affording opportunity of personal hearing as contemplated under Section 75(4) of the TNGST Act, 2017.

For Petitioner : Mr.S.Karunakar
For Respondents : Mr.P.Rajagopalan
Government Standing Counsel

ORDER

The Writ Petition is filed challenging the impugned order of assessment dated 18.11.2025 and the order dated 27.03.2026, which rejected the appeal filed by the petitioner.

2. Upon hearing the learned counsel for the petitioner and the learned Government Standing Counsel appearing on behalf of the respondents, it can be seen that the order of assessment was passed on 18.11.2025. The petitioner had the right to file an appeal within a period of three months, and the appellate authority also has the power to condone the delay for a further period of up to one month. Therefore, in this case, the assessment order is dated 18.11.2025 and it can be seen from the order of the appellate authority that the appeal was filed on

11.03.2026, within the condonable limit. In view thereof, the appellate authority ought to have condoned the delay and taken up the appeal on merits. However, the appeal was rejected merely by stating that there was a delay in filing the appeal.

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

(i) The order of the Appellate Authority, dated 27.03.2026 shall stand set aside and the matter shall stand remanded to the file of the second respondent for considering the appeal of the petitioner;

(ii) The appeal of the petitioner shall be taken as within time and be considered on merits in accordance with law and be disposed of as expeditiously as possible.

(iii) No costs. Consequently, connected Miscellaneous Petitions are closed.

12.06.2026

NCC : Yes/No
sji

D.BHARATHA CHAKRAVARTHY.,J.

sji

To

1.The State Tax Officer (FAC),
Kulithalai Assessment Circle,
Commercial Tax Building,
Karur.

2.The Appellate Deputy Commissioner (CT),
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Erode.

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