BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 12.01.2026

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P(MD)No.794 of 2026 and
WMP(MD) No.654 of 2026

Tvl Marku Traders,
Represented by its Proprietor,
S.Augustin. ... Petitioner

Vs

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special
Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai - 600 005.

2.The State Tax Officer Virudhunagar I Assessment Circle,
Commercial Taxes Office,
Near 3V College,
Madurai Road,
Virudhunagar.

3.The Appellate Deputy Commissioner,(GST),
Tirunelveli,
Integrated Commercial Taxes Office,
New Bus Stand Complex,
Veinthankulam, Tirunelveli – 627005. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for records pertaining to impugned order of the 2nd respondent in Reference No. ZD3308240870477/2022-23 dated 12.08.2024 and quash the same and pass such other or further order

For Petitioner :Mr.B.Rooban
For Respondents :Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The petitioner is intending to file an appeal as against the order passed by the State Tax Officer, Virudhunagar I Assessment Circle, Virudhunagar/the second respondent herein, in Reference No.ZD3308240870477/2022-23, dated 12.08.2024. However, the appeal has not been accepted in the portal, in view of the appeal filed by the Department was entertained. Therefore, challenging the above order, the petitioner has approached this Court.

2.Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondents.

3.Admittedly, this petitioner has attempted to file an appeal as against the assessment order, dated 12.08.2024 through the respondent Department Portail. He claims that the appeal has not been accepted by the Portal. Therefore, he has approached this Court.

4.In view of the above, the respondents are directed to verify the reasons for not accepting the appeal through the portal and ensure that the appeal filed by the petitioner is taken up on file and the same shall be decided on its merits and in accordance with law, within a reasonable time. The petitioner is also permitted to submit the appeal in person as well as through portal.

5.With the above directions, this writ petition is disposed of. No costs. Consequently, connected Miscellaneous petition is closed.

12.01.2026

NCC: Yes/No
Index:Yes/No
Internet:Yes
vrn

To

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B.PUGALENDHI, J.

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Order made in
W.P(MD)No.794 of 2026 and
WMP(MD) No.654 of 2026

12.01.2026