



W.P.(MD)No.36673 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 07.01.2026

CORAM

THE HONOURABLE **Mr. JUSTICE KRISHNAN RAMASAMY**

W.P.(MD)No.36673 of 2025

Thulasi Raj

...Petitioner

vs.

1. The State Tax Officer,
Tamilnadu Commercial Taxes Department,
Sattur-I Assessment Circle,
Commercial Taxes Building Complex,
Madurai Road,
Near V.V.V. College,
Virudhunagar - 626 001.

2. The Appellate Authority,
No.6, Kaveri Street,
N.G.O. Nagar, Virudhunagar.

...Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Mandamus directing the 2nd respondent to receive the petitioner's statutory appeal under Section 107 of the TNGST Act, 2017, either manually or electronically, and to condone the delay, if any, in filing the appeal, in view of the liberty granted by this Court in W.P(MD)No.18962 of 2025 dated 14.07.2025 and consequently direct the 2nd respondent to entertain and dispose of the appeal on merits, after affording a reasonable opportunity of personal hearing, within a time frame to be fixed by this Court.



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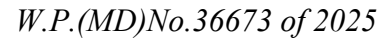
For Petitioner : Mrs.S.Mahalakshmi

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

ORDER

This Writ Petition has been filed to direct the second respondent to receive the petitioner's statutory appeal under Section 107 of the TNGST Act, 2017, either manually or electronically, and to condone the delay, if any, in filing the appeal, in view of the liberty granted by this Court in W.P(MD)No.18962 of 2025 dated 14.07.2025 and consequently direct the second respondent to entertain and dispose of the appeal on merits, after affording a reasonable opportunity of personal hearing.

2. The learned counsel appearing for the petitioner would submit that this Court vide order dated 14.07.2025 in W.P.(MD)No.18962 of 2025 passed an order granting liberty to the petitioner to file an appeal before the Appellate Commissioner by depositing 7.5% of the disputed tax as pre-deposit. The learned counsel would submit that even though the petitioner remitted 7.5% of the disputed tax amount, the petitioner is not in a position to upload the appeal through online. Hence, the present petition.



5. Upon hearing the submissions on either sides, this Court directs the petitioner to deposit the remaining 2.5% of the disputed tax within a period of three weeks from today and thereafter, upload the appeal through online. If the petitioner is unable to upload the appeal through online, he is at liberty to file the appeal manually before the second respondent. In view of the above direction, the second respondent is directed to take the appeal on file, without insisting on the period of limitation, if it is otherwise in order and dispose of the same in accordance with law.



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6. Accordingly, this Writ Petition is disposed of. No costs.

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Speaking / Non-speaking order

Index : Yes/No

NCC : Yes/No

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KRISHNAN RAMASAMY, J.

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