



W.P.No.40498 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 03.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40498 of 2025

and

W.M.P.Nos.45450 and 45449 of 2025

D.Deepa

Proprietor of Dinesh Transport.

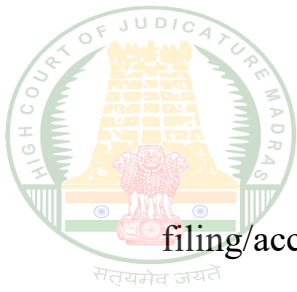
... Petitioner

Vs.

The Deputy Commissioner GST,
Commercial Tax Department Office,
Pitchards Road, Adaikala Nagar,
Hasthampatti,
Salem District – 600 063.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in Reference No.ZD330425071603L dated 08.04.2025 on the file of the Respondent relating to F.Y.2020-21 and quash the same and direct the Respondent to accept, number and hear the appeal on merits, permit



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filing/acceptance of the statement of facts and grounds.

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For Petitioner : Mr.G.Lokeshwaran

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 08.04.2025 passed by the Respondent as an Appellate Authority. Earlier, the Petitioner had suffered an adverse order dated 25.06.2024. The said appeal



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came to be rejected by the Respondent with the following observations:-

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Other reason – Statement of Facts, Grounds of Appeal not enclosed. Hence, the appeal application is rejected.

4. A reading of the appeal memo in APL – 01 filed by the Petitioner indicates that indeed there is an incomplete appeal filed by the Petitioner leading to the rejection of the appeal vide impugned order dated 08.04.2025 by the Respondent.

5. The Respondent should have returned the papers for correction of defects and for re-presentation. Instead, the appeal has been rejected. It is perhaps on account of the following architecture of the GST portal which does not permit any scope for correcting the mistakes in the appeal that are filed by the assesseees. In the present case, the Petitioner appears to have pre-deposited the requisite amount as is contemplated under Section 107 of the respective GST enactments at the time for filing of the said appeal. Thus, it cannot be said



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the Petitioner was not serious about the appeal.

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6. Since the appellate remedy cannot be denied, the impugned order dated 08.04.2025 is quashed and the case is remitted back to the Respondent to pass a fresh order on merits as expeditiously as possible subject to the Petitioner uploading the necessary statement of facts.

7. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

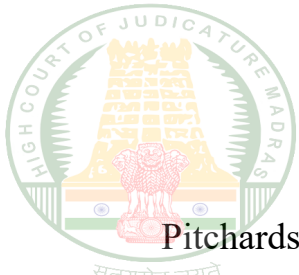
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Neutral Citation : Yes / No

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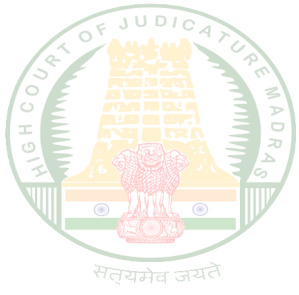
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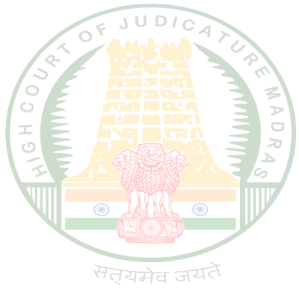
C.SARAVANAN, J.

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