



WEB COPY



W.P.No.19802 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.19802 of 2025

and

W.M.P.Nos.22252 & 22254 of 2025

Sivasakthi Enterprises,
Rep. by its Proprietor Mr.A.Vijayachandran
No.11, Annai Sathya Nagar,
Valasaravakkam,
Chennai – 600 087.

... Petitioner

Vs.

1. The State Tax Officer,
(Formerly Known as Commercial Tax Officer)
Ramapuram: South-II: Chennai South
No.46, 2nd Floor,
Mylapore Taluk Office Building,
Greenways Road, Chennai – 600 028.

2. The Deputy Commissioner (CT),
GST-Appeal-Chennai-II, CT Main Building, 2nd Floor,
Chennai – 600 006.

... Respondents

[R2 Impleaded vide Order dated 23.07.2025 made in
W.M.P.No.24540 of 2025 in W.P.No.19802 of 2025 by KRJ]



W.P.No.19802 of 2025

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order in Reference No.ZD330724279537Y/2019-20 Dated 23.07.2024 passed by the 1st respondent, consequential rejection order bearing Reference No: ZD331024037912R/2019-20 Dated 07.10.2024 passed by the 1st respondent and the consequential rejection of order namely FORM GST APL-02 dated 25.03.2025 passed by the 2nd respondent and quash the same as arbitrary and illegal.

[Prayer amended vide Order dated 23.07.2025 made in W.M.P.No.24544 of 2025 in W.P.No.19802 of 2025 by KRJ]

For Petitioner : Mr.S.Kabil Dev
For Mr.S.Ramanan

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the respondents.

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondents, this Writ Petition is being disposed of at the time of admission.



W.P.No.19802 of 2025

WEB COPY

3. In this writ petition, the petitioner has challenged the impugned Order dated 23.07.2024 passed under Section 73 of the respective GST enactments, for the tax period 2019-2020 and consequential rejection orders dated 07.10.2024 and 25.03.2025.

4. It is noticed that the petitioner suffered a detailed Order dated 23.07.2024 for the tax period 2019-2020. Since the petitioner had certain grievances with the aforesaid order, the petitioner filed an application under Section 161 of the respective GST enactments on 03.09.2024, which came to be rejected by an Order dated 07.10.2024.

5. In this background, the petitioner challenged the aforesaid Order dated 23.07.2024 by way of an appeal before the appellate authority on 27.11.2024, which has been rejected by an Order dated 25.03.2025. Thereafter, immediately, the petitioner has filed this writ petition on 15.04.2025.

6. It is noticed that the appeal was rejected by the office of the 2nd respondent on the ground that it was filed beyond the condonable period of limitation.



W.P.No.19802 of 2025

WEB COPY

7. However, considering the marginal delay of 4 days in filing the appeal, I am inclined to restore the appeal filed on 27.11.2024 by quashing the impugned orders with a consequential direction to the 2nd respondent to dispose of the appeal on merits and in accordance with law, within a time frame to be fixed by this Court.

8. Accordingly, the appeal filed on 27.11.2024 is restored and the impugned orders are quashed with a direction to the 2nd respondent to dispose of the appeal on merits and in accordance with law, within a period of three months from the date of receipt of a copy of this order.

9. It is needless to state that, before the disposal of the appeal, the petitioner shall be heard.

10. With the above directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

17.10.2025



W.P.No.19802 of 2025

raja

Neutral Citation : Yes / No

To

1. The State Tax Officer,
(Formerly Known as Commercial Tax Officer)
Ramapuram: South-II: Chennai South
No.46, 2nd Floor,
Mylapore Taluk Office Building,
Greenways Road, Chennai – 600 028.
2. The Deputy Commissioner (CT),
GST-Appeal-Chennai-II, CT Main Building, 2nd Floor,
Chennai – 600 006.



WEB COPY



W.P.No.19802 of 2025

C.SARAVANAN, J.

raja

W.P.No.19802 of 2025

17.10.2025