IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.09.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.32946 of 2025
and
W.M.P. Nos.36946 of 2025

Tvl.Ramabhadran Jayakumar,
(Having trade name 'RETROFIT')
Represented by its proprietor Mr.Ramabhadran Jayakumar,
No.34, Perumal Street, Royapettah,
Chennai 600 014. ... Petitioner

Vs.

1. The Deputy Commissioner (CT),
Office of the GST Appeals – II,
PAPJM Building,
2nd floor, Greams Road, Chennai 600 006.

2. The Deputy State Tax Officer – II,
Office of the Deputy State Tax Officer – II,
Royapettah Assessment Circle,
Room No.206, 2nd Floor,
Integrated Registration and Commercial Taxes Building,
Nandanam, Chennai 600 035. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the 1st respondent in the impugned order dated 29.07.2025 in Form GST APL-02 bearing reference No.ZD330725319813B, under the provisions of CGST Act, 2017 and quash the same and consequently direct the 1st respondent to allow the appeal filed by me and accordingly adjudicate the case on merits.

For Petitioner : Ms.P.R.Lavanya

For Respondents : Mrs.R.Vasanthamala
Government Advocate

ORDER

By consent of both sides, this writ petition is taken up for final disposal at the stage of admission itself.

2. The present writ petition is challenging the order of the 1st respondent dated 29.07.2025, whereby petitioner's appeal against the order of adjudication dated 25.01.2025, was rejected on the premise that it is beyond the statutory period prescribed for filing the appeal.

3. Learned counsel for the petitioner would submit that aggrieved by the order of adjudication dated 25.01.2025, they preferred an appeal and made the requisite pre deposit of 10% in the cash ledger on 23.04.2025 as provided/contemplated under Section 107 of the CGST Act. However, when they tried to access the portal they were denied access for filing/submission of the appeal papers along with pre deposit. Aggrieved, petitioner generated a ticket in the GST Portal the very same day, whereby the issue was indicated as "Appeal documents uploaded. Payment made in the Cash ledger but unable to set

off against the pre deposit”.

4. It is submitted by the learned counsel for the petitioner that it was only on 23.06.2025, that the portal enabled petitioner to have access for filing/submission of appeal papers. In the mean while, petitioner had submitted an appeal manually on 14.05.2025. However, the appeal was rejected vide the impugned order dated 29.07.2025, on the premise that it is beyond the statutory period. It is further submitted by the learned counsel for the petitioner that the appellate authority has grossly misdirected itself by taking the date of filing the appeal as 14.05.2025 instead of 23.04.2025. Learned counsel for the petitioner would submit that they had attempted to submit the paper and had made the pre deposit and the petitioner cannot be found fault with for technical glitches in the portal.

5. When this was pointed out, learned Government Advocate appearing for respondents did not have any serious objection for remanding the matter to the appellate authority for a decision on merits inasmuch as if the date of filing appeal was reckoned as 23.04.2025 it was within the period stipulated for filing appeal under Section 107 of TNGST Act.

6. In the circumstance, this Court finds that there is merit in the submission of the learned counsel for the petitioner. In view thereof, the appellate authority is directed to admit and entertain the appeal after ensuring that the condition relating to pre-deposit has been complied with and pass appropriate orders in accordance with law after affording the petitioner a reasonable opportunity of hearing.

7. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions is closed.

01.09.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
spp

To:

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MOHAMMED SHAFFIQ, J.

spp

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