IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.34346 of 2025
and
W.M.P.Nos.38515, 38517 and 38518 of 2025

M/s.Sri Ganapathy Enterprises,
Represented by its Partner
Rajiv Kumar ... Petitioner

Vs.

1.The Deputy Commissioner (ST),
GST Appeal Chennai-1, Greams Road,
Main Building, 2nd Floor,
Chennai – 600 006.

2.The Assistant Commissioner (ST),
Manali Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003.

3.The Deputy State Tax Officer-2,
Manali Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the entire records of impugned rejection order of appeal passed by the 1st Respondent herein in GSTIN: 33ACBFS4896H2ZT dated 19.08.2025 vide Reference ID: ZD3308251803384, to quash the same and consequently direct the 1st Respondent to dispose the appeal on merits.

For Petitioner : Mr.G.Ruthra Kumar

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

2. In this Writ Petition, the Petitioner has challenged the impugned Rejection Order passed by the 1st Respondent on 19.08.2025.

3. By the impugned Rejection Order, the appeal filed by the Petitioner against the Assessment Order dated 22.08.2024 has been rejected on the ground of limitation.

4. The facts on record reveal that after the Petitioner suffered the Assessment Order dated 22.08.2024 in the hands of the 2nd Respondent, the Petitioner filed an application under Section 161 of the respective GST enactments for rectification of the aforesaid Assessment Order dated 22.08.2024.

5. The application for rectification was rejected by order dated 19.03.2025. Aggrieved by the same, the Petitioner has filed an appeal before the 1st Respondent on 06.08.2025 against the Rectification Order dated 19.03.2025 with a delay of 18 days, which has been now rejected vide impugned Rejection Order dated 19.08.2025.

6. The only reason given for rejecting the appeal is delay in submission of the appeal.

7. The Petitioner would have to deposit 10% of the disputed tax at the time of filing of the appeal against the Rectification Order dated 19.03.2025.

8. It is noticed that there is a considerable delay in approaching the 1st Respondent while filing the appeal on 06.08.2025. Normally, the Court would have condoned the delay and directed the Appellate Commissioner to dispose of

the appeal. However, it is noticed that the rectification application itself was filed beyond the statutory period of limitation and now the appeal against the Rectification Order dated 19.03.2025 was filed beyond the statutory period of limitation. However, it is noticed that the Petitioner may have a case on merits.

9. Considering the same and to balance the interest of the Petitioner and the Revenue, there shall be a direction to the Petitioner to deposit 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty days (30) days from the date of receipt of a copy of this order.

10. Subject to the Petitioner complying with the condition stipulated above, the 1st Respondent shall dispose of the appeal on merits without further reference to limitation period.

11. In case the Petitioner fails to comply with the condition stipulated above, the 1st Respondent is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

12. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

16.09.2025

Neutral Citation : Yes / No

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To:

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C.SARAVANAN, J.

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