IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.34816 & 34506 of 2025
and
W.M.P.Nos.38667, 38985 & 39228, of 2025

W.P.Nos.34816 & 34506 of 2025

K. Ganesh ... Petitioner

Vs.

1. The Deputy State Tax Officer-1,
   (also known as the Commercial Tax Officer)
   Thirukazhukundram, Chengalpattu.

2. The Deputy Commissioner (CT),
   Office of the GST Appeal-II,
   PAPJM Building, 2nd Floor,
   Greams Road, Chennai – 600 006. ... Respondents

Prayer in W.P.No.34816 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 on the files of the 1st respondent herein in GSTIN/33AFGPG4212H1Z0/2019-20 in FORM GST DRC-07 in Order Reference No.ZD330824077458Y dated 09.08.2024 and quash the same.

Prayer in W.P.No.34506 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 on the files of the 2nd respondent herein in FORM GST APL-02 bearing ARN No.AD330825020719Y dated 20.08.2025 and quash the same.

W.P.Nos.34816 & 34506 of 2025

For Petitioner : Mr.S.Vishnupriya

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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, these Writ Petitions are being disposed of by this common order at the time of admission.

3. In these writ petitions, the petitioner has challenged the impugned Order dated 09.08.2024 passed by the 1st respondent for the tax period 2019-2020 and the Order dated 20.08.2025 passed by the 2nd respondent, whereby the

petitioner's appeal against impugned Order dated 09.08.2024 passed by the 1st respondent for the tax period 2019-2020 has been dismissed on account of delay.

4. The petitioner had filed the aforesaid appeal before the 2nd respondent on 19.11.2024 manually. It appears to have been duly acknowledged by the office of the 2nd respondent namely the Deputy Commissioner, Chennai. However, the learned Government Advocate for the respondents has disputed the same.

5. Thereafter, the same appeal was also filed through online portal on 09.08.2025, as the petitioner's appeal filed on 19.11.2024 was not taken up for hearing. The 2nd respondent by the Order dated 20.08.2025 has rejected the appeal.

6. The appeal has been rejected only on the ground that there was a delay in submission of the appeal against the Order dated 09.08.2024.

7. If the date of presentation of the manual appeal on 19.11.2024 is taken, the appeal was well within the limitation period. On the other hand, if the date

of filing of the online appeal i.e. 09.08.2025 is concerned, it is beyond the condonable period of limitation.

8. The appellate authority does not have the power to condone the delay in filing of the appeal beyond the condonable period.

9. Unless the department is able to show that there is a fabrication of the seal and a forgery in the acknowledgment dated 19.11.2024, the rejection of the appeal cannot be justified merely on the basis of a technicality under Rule 108 of the respective GST enactments.

10. Therefore, the 2nd respondent is directed to dispose the appeal on merits, without prejudice to the rights of the respondent-Department to verify whether indeed the signature and seal in the acknowledgment dated 19.11.2024 were that of the officer concerned or were forged.

11. In case the signature was forged and seal was fabricated, liberty is given to the 2nd respondent to take steps in accordance with law.

12. The attachment of the bank account of the petitioner shall stand

raised/vacated, if the petitioner had already pre-deposited 10% of tax.

13. With these observations, these Writ Petitions are disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

17.10.2025

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Neutral Citation : Yes / No

To

1. The Deputy State Tax Officer-1,
   (also known as the Commercial Tax Officer)
   Thirukazhukundram, Chengalpattu.

2. The Deputy Commissioner (CT),
   Office of the GST Appeal-II,
   PAPJM Building, 2nd Floor,
   Greams Road, Chennai – 600 006.

C.SARAVANAN, J.

raja

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