IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-09-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP Nos. 35040, 35045, 35050, 35054, 35057 & 35059 of 2025
and
W.M.P.Nos. 39198, 39204, 39216, 39220, 39227 & 39232 of 2025

1.M/s.Sree UGCL Projects Ltd.,
Formerly known as M/s. United Global Corporation Ltd.,
Represented by its Director, Shri. Myneni Vamsidhar,
Old Office E-07, Jain Heights - Solus Building,
JC Road, Opposite Poornima Theatre, Bangaluru -560 027

New Office: 2nd Floor, Ashoka Pride Complex,
Ashoka Pillar Junction, No.1, 3rd Cross Road, 1st Block,
Jayanagar, Bangaluru, Karnataka -560 011.

Petitioner(s) in all petitions

Vs

1. The Commissioner of GST &
Central Excise (Appeals II)
Newry Towers, 2nd Floor, No.2054-I, II Avenue,
12th Main Road, Anna Nagar, Chennai-600 040.

2.The Additional Commissioner of GST & Central Excise,
Chennai South Commissionerate, 692, MHU Complex,
Nandanam, Chennai 600 035.

Respondent(s) in all petitions

COMMON PRAYER:- Writ Petitions filed under Article 226 of the Constitution of India, seeking issuance of writ of certiorarified mandamus, to call for the records pertaining to the Impugned Orders-in-Appeal Nos. 171/2025, 172/2025, 173/2025, 174/2025, 175/2025 &176/2025, all dated 30.07.2025 passed by the 1st Respondent and quash the same and further direct the 1st Respondent to hear the appeals filed by the Petitioner on merits.

For Petitioner(s): in both petitions	Mr.Hari Radhakrishnan
For Respondent: in both petitions	Mr.Su.Srinivasan Senior Panel Counsel and Mr.J.Harikrishnan Junior Panel Counsel

COMMON ORDER

These Writ Petitions are disposed of at the time of admission with the consent of the learned counsel for the petitioner and after recording their submissions.

2. By this common order, all these writ petitions are being disposed of. In these writ petitions, the petitioner has challenged the impugned Orders-in-

Appeal Nos. 171 of 2025 to 176 of 2025, all dated 30.07.2025 passed by the 1st Respondent Appellate Authority passed under Section 107 of the respective GST enactment of 2017.

3. By the impugned orders, the appeals filed by the petitioner against Order-in-Original No.50 of 2023 (DGGI) dated 17.03.2023 and Orders-in-Original Nos.62 to 66/2023 (DGGI) all dated 02.06.2023 have been rejected on the ground that they have filed beyond the condonable period of limitation prescribed under Section 107 of the respective GST enactment Act.

4. The petitioner claims be an assessee from Bangalore, State of Karnataka having auxiliary operations in the State of Chhattisgarh, Telangana, Meghalaya, Andhra Pradesh(Vizag), Mumbai and Bangalore. The Petitioner was proceeded under the provisions of the respective GST enactments and the 2nd respondent was nominated to adjudicate the Show Cause Notices in respect of the premises in the above mentioned states/cities.

5. It is submitted that the petitioner had closed down the business / operations in those States, barring the state of Karnataka, way back in the year 2021. Therefore, as far as the Office the State of Karnataka is concerned, the aforestated order-in-original which was dispatched had been returned on 20.03.2023.

6. It is further stated that as far as the rest of the Offices in other States are concerned, the orders-in-original dispatched to the Petitioner had been returned on 10.06.2023. It is stated that thereafter, the Petitioner obtained copies of the orders only on 19.06.2023 through E-mail and pursuant to which, proceeded to file the appeals on the dates mentioned in Paragraph 60 of the impugned orders-in-appeal. Details, of which, are extracted below:

*"**60. Limitation in filing the present Appeals**: The time taken by the Appellants in filing the present Appeals are tabulated below:*

S.No	Appeal No.	Impugned Order number and date	Date of communication of the impugned Orders	Date of filing the Appeal	Time taken by Appellant to file present Appeal
1	159/2023/GSTA-II/COMM/CS	50/2023 (DGGI) dated 17.03.2023	20.03.2023	19.07.2023	3 months and 29 days
2	228/2023/GSTA-II/COMM/CS	66/2023 (DGGI) dated 02.06.2023	10.06.2023	17.10.2023	4 months and 6 days
3	229/2023/GSTA-II/COMM/CS	65/2023 (DGGI) dated 02.06.2023	10.06.2023	17.10.2023	4 months and 6 days
4	230/2023/GSTA-II/COMM/CS	62/2023 (DGGI) dated 02.06.2023	10.06.2023	17.10.2023	4 months and 6 days
5	231/2023/GSTA-II/COMM/CS	64/2023 (DGGI) dated 02.06.2023	10.06.2023	17.10.2023	4 months and 6 days
6	232/2023/GSTA-II/COMM/CS	63/2023 (DGGI) dated 02.06.2023	10.06.2023	17.10.2023	4 months and 6 days

7. It is submitted by the Petitioner that it was mandatory on the part of the respondent to have uploaded the orders-in-original in the web portal instead, it was dispatched to the wrong addresses, even though the petitioner have ceased its operations in those locations / states, barring the State of Karnataka.

8. It is further submitted by the Petitioner that, insofar as far as the Karnataka is concerned, the delay is only 3 months and 29 days, which is within the condonable period under section 107(4) of the respective GST enactment.

9. The learned counsel for the petitioner placed reliance on the orders of other High Courts and that of the Hon'ble Supreme Court in Collector, Andaman Timber Industries Vs. Commissioner of Central Excise, Kolkata-II [2015 (324) E.L.T. 641 (S.C)], which are inapplicable to the facts of the present case as there has been a mandatory violation of Section 169 of the GST enactment.

10. The learned Senior Panel Counsel appearing for the respondents, on the other hand, would submit that the impugned orders are well reasoned and therefore, the same do not warrant any interference in the hands of this Court. It is therefore, submitted that the writ petitions are liable to be dismissed.

11. I have considered the argument advanced by the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents and have perused the materials on record.

12. There is no dispute that the aforestated orders-in-original were passed, on account of the administrative convenience of the respondents and therefore, in respect of supplies made by the petitioner in the locations / States mentioned above, the 2nd respondent was designated as Adjudicating Authority, who proceeded to pass Order-in-Original No.50/2023(DGGI) dated 17.03.2023 and the Orders-in-Original Nos.62/2023(DGGI) to 66/2023(DGGI) all dated 02.06.2023.

13. A reading of the impugned orders-in-original reveal that the orders have not been uploaded in the web portal for reckoning the limitation from the date of orders-in-original. Further, Paragraph No.29 of the impugned order records that the aforesaid orders-in-original were not received and were returned and therefore, there was a deemed service.

14. The date of actual communication of the orders-in-original is relevant for the purpose of reckoning the period of limitation and not the date of deemed

services of the orders, viz., when the notices were returned, particularly, in the peculiar facts and circumstances of the case, where the petitioner had closed down the business in other States way back in the year 2021.

15. If the actual date of communication of the orders-in-original is taken as 19.06.2023, as far as the other states are concerned, barring Karnataka, the appeals filed by the petitioner on 19.07.2023 would be in time. As far as the appeal filed by the Petitioner on 17.10.2023 against the order in original bearing No.50/23 (DGGI) dated 17.03.2023 is concerned, it is within the condonable period of limitation under Section 107(4) of the respective GST enactment.

16. Therefore, it has to be construed that the appeals filed by the petitioner on 19.07.2023 and 17.10.2023 are either within the condonable period of limitation or within time. In my view, no prejudice would be caused to the respondents, if the petitioner's appeals were admitted, considering the fact that the delay is marginal.

17 . Considering the same, the impugned orders are quashed, the matter is remitted back to the 1st respondent/ Appellate Commissioner to dispose of the appeals filed by the Petitioner on merits as expeditiously as possible, after affording reasonable opportunity to the petitioner.

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

17-09-2025

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1.The Commissioner of GST and
Central Excise Appeals II
Newry Towers, 2nd Floor, No.2054-I,
II Avenue, 12th Main Road,
Anna Nagar, Chennai-600 040.

2.The Additional Commissioner of GST
and Central Excise
Chennai South Commissionerate,
692, MHU Complex, Nandanam,
Chennai 600 035.

C.SARAVANAN J.

KKN

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