IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35459 of 2025
and
W.M.P.Nos.39688 and 39693 of 2025

Rani Meyyammai Towers Owner's Association,
Represented by Geetha Sridhar (Secretary) ... Petitioner

Vs.

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

2.The State Taxes Officer (ST),
Alwarpet Assessment Circle,
Chennai,
Integrated Registration and
Commercial Taxes,
Building No.207, 2nd Floor,
Integrated Commercial Taxes
and Registration Building,
Government Farm Village,
Nandhanam, Chennai – 600 035. ... 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 records relating to the Impugned Order rejecting the appeal in Form GST APL-02 dated 25.07.2025, Appeal Reference No.ARN: AD330725040795W, which has been rejected by the 1st Respondent and quash the same and consequently condone the delay of 53 days in filing the appeal beyond the statutory period of the 3 months and direct the 1st Respondent to admit the Appeal against the Assessment Order dated 22.02.2025 passed by the 2nd Respondent in Form GST DRC-07 under Section 73 of the TNGST/CGST Act, 2017 for the Financial Year 2020-2021, Ref.No.ZD330225232864I.

For Petitioner : Mr.E.Abdul Wajith

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 25.07.2025 whereby the Petitioner's appeal against the Assessment Order dated 22.02.2025 has been rejected on the ground of limitation as the appeal was filed beyond the condonable period of limitation under Section 107(4) of the respective GST enactments.

4. The last date for filing the appeal within the condonable period of limitation would have expired on 21.06.2025. However, the appeal was filed only on 17.07.2025 and thus there is a delay of about 26 days.

5. During the interregnum, the Petitioner has invoked the jurisdiction of the 2nd Respondent under Section 161 of the respective GST enactments which came to be rejected by an Order dated 08.04.2025.

6. The limitation for filing the appeal against the aforesaid Rejection Order dated 08.04.2025 also would have expired on 07.07.2025. The extending period of limitation would have expired on 07.08.2025. In this case, the Petitioner has approached this Court only on 07.09.2025.

7. It is noticed that there is a marginal delay of about 26 days in filing the appeal against the Assessment Order dated 22.02.2025 of the 2nd Respondent.

8. Since the Petitioner may have a case to argue before the 1st Respondent/Appellate Authority, this Court is inclined to dispose of this Writ Petition by directing the Petitioner to deposit additional 15% of the disputed tax over and above 10% which the Petitioner had pre-deposited at the time of filing of the appeal before the 1st Respondent/Appellate Authority. The aforesaid 15% of the disputed tax shall be paid by the Petitioner in cash from the Petitioner's Electronic Cash Register/Electronic Credit Ledger within a period of fifteen (15) days from the date of receipt of a copy of this order.

9. In case the Petitioner complies with the same and furnishes the proof with the 1st Respondent/Appellate Authority, the 1st Respondent/Appellate Authority shall dispose of the appeal on merits without insisting upon the aspect of limitation.

10. In case the Petitioner fails to comply with the condition stipulated above, the Authorities under the Act are at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

11. Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

17.09.2025

Neutral Citation : Yes / No

arb

To:

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

2.The State Taxes Officer (ST),
Alwarpet Assessment Circle,
Chennai,
Integrated Registration and
Commercial Taxes,
Building No.207, 2nd Floor,
Integrated Commercial Taxes
and Registration Building,
Government Farm Village,
Nandhanam, Chennai – 600 035.

C.SARAVANAN, J.

arb

W.P.No.35459 of 2025
and
W.M.P.Nos.39688 and 39693 of 2025

17.09.2025