IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37622 of 2025
and
W.M.P.Nos.42101 and 42102 of 2025

M/s.Indian Railways Catering and Tourism
Corporation Limited,
Represented by its Joint General Manager-Finance
S.Sumitha ... Petitioner

Vs.

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,
No.692, M.H.U.Complex,
Nandanam, Chennai – 600 035. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Respondent in issuing the impugned Order-in-Appeal No.95/2025 dated 28.05.2025 issued by the 1st Respondent for the period 01.07.2017 to 31.07.2020 and quash the same as it is passed sans jurisdiction, without application of mind, in an arbitrary, unreasonable and illegal manner, denying the Petitioner even its statutory right to appeal.

For Petitioner	:	Ms.Sharanya Vijay.K for Mr.K.Vaitheeswaran
For Respondents	:	Mr.Rajnish Pathiyil Senior Standing Counsel

ORDER

Mr.Rajnish Pathiyil, learned Senior Standing Counsel 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 Senior Standing Counsel for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order-in-Appeal No.95/2025 dated 28.05.2025 whereby the Appeal No.25/2025/GSTA-II/COMM/CS dated 11.02.2025 against the Order-in-Original No.67/2023 (DGGI) dated 02.06.2023 as modified vide Order bearing DIN-20231159TL0000999DCA dated 28.11.2023 has been rejected on the ground of limitation.

4. The case of the Petitioner is that although a Rectification Order was

passed on 07.12.2023, it was not uploaded in the web portal in Form GST DRC-08 as is contemplated in Section 142(7) of the respective GST enactments and therefore the appeal could not be filed by the Petitioner in time.

5. It is submitted by the learned counsel for the Petitioner that since the Rectification Order dated 28.11.2023 was not uploaded in the Web Portal in Form GST DRC-08, the Petitioner filed the appeal before the 1st Respondent through online only on 11.02.2025.

6. Learned Senior Standing Counsel for the Respondents on the other hand would submit that the Writ Petition is liable to be dismissed as there is an enormous delay in filing the appeal in the light of the decisions of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

7. Having considered the submissions made by the learned counsel for the

Petitioner and the learned Senior Standing Counsel for the Respondents, this Court is inclined to dispose this Writ Petition considering the fact that the Petitioner is a Government of India Enterprises (Central Public Sector Enterprises) and did not gain anything by not filing the appeal in time.

8. A reading of the *Proviso* to Rule 108 of the respective GST Rules indicates that the Petitioner had the opportunity to file an appeal manually since the Rectification Order dated 28.11.2023 was not uploaded in the web portal in Form GST DRC-08.

9. All the same, since the Petitioner has filed the appeal before the 1st Respondent, the impugned Order-in-Appeal No.95/2025 dated 28.05.2025 is hereby quashed. There shall be a direction to the 1st Respondent to entertain the appeal and dispose of the same on merits on its turn after hearing the Petitioner without reference to the aspect of limitation.

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

07.10.2025

Neutral Citation : Yes / No

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To:

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C.SARAVANAN, J.

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