



IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 20.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 44673 of 2025

and

WMP.Nos.49841 & 49843 of 2025

Bhawarlal Mittalal

The Proprietor of MM Jewellery

123 Arcot Road, Virugambakkam

Chennai 600 092

....Petitioner

Vs.

1.The Deputy Commissioner (CT)

Office of the Deputy Commissioner-GST APPEAL CHENNAI-I

No.1, Greams Road, Commercial Tax Offices

Chennai 600 006

2. The Commercial Tax Officer -I

Office of the Commercial Officer -I

Saligramam Central I

Chennai 600 093

. ..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 to the impugned order of the 1st respondent, proceedings No.ARN#330625043222I,



dated 22.07.2025 and to quash the same and consequently direct the 1st respondent to condone the delay of 47 days in filing appeal beyond statutory period and admit the appeal against proceedings in GSTN:33AALPM4520E1Z2/2020-2021.

For Petitioner : Mr.N.Vijay Kumar

For Respondents : Mr.V.Prashanth Kiran

Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate 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 Government Advocate for the Respondents.

3. There is a partial delay in filing the appeal against the order dated 14.02.2025 passed by the 2nd respondent. Therefore, the 1st respondent on



17.06.2025 issued provisional acknowledgement for submission of Form GST

APL-01 in the name of the petitioner.

4. Under these circumstances, the office of the 1st respondent has rejected the appeal on 22.07.2025. It is noticed that the petitioner has already pre-deposited 10% of the disputed tax.

5. Considering the fact that there is only a marginal delay in approaching the 1st respondent, the appellate authority, the impugned order dated 22.07.2025 is quashed and the case is remitted back to the 1st respondent to dispose of the appeal on merits without further reference to the aspect of limitation

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

20.11.2025



Neutral Citation : Yes / No

gv

To:

1.The Deputy Commissioner (CT)

Office of the Deputy Commissioner-GST APPEAL CHENNAI-I
No.1, Greams Road, Commercial Tax Offices
Chennai 600 006

2. The Commercial Tax Officer -I

Office of the Commercial Officer -I
Saligramam Central I
Chennai 600 093

C.SARAVANAN.,J

gv



WEB COPY



W.P.No. 44673 of 2025
and
WMP.Nos.49841 & 49843 of 2025



WEB COPY



20.11.2025