IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 40036 of 2025
and
W.M.P. Nos. 44976 and 44977 of 2025

M/s. Jaichittra Inc Rep., by its
Managing Partner, P. Ramamurthy ... Petitioner

Vs.

1.The Deputy Commissioner (CT),
GST – Appeal, Chennai – 1,
Room No. 229, 2nd Floor,
PAPJM Building, Greams Road,
Chennai – 600 006.

2.The State Tax Officer (ST),
Ashok Nagar Assessment Circle,
No.1, Greams Road, Annex Building, 5th Floor,
PAPJM Building, Greams Road,
Chennai – 600 006. ... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the second respondent herein GSTIN:33AAAFJ4485A1ZT/2020-21 dated 22.02.2025 and consequential rejection order passed by the first respondent in ARN # ZD330725291191E dated 25.07.2025 and quash the same.

For Petitioner : Mr. B. Syed Abdul Wakeel,
for Mr. S. Arunkumar

For Respondents : Mrs. P. Selvi,
Government Advocate

ORDER

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.

2. In this writ petition, the Petitioner has challenged the impugned Assessment Order dated 22.02.2025 passed by the 2nd Respondent and the impugned order dated 25.07.2025 passed by the 1st Respondent, as an Appellate Authority under Section 107 of the respective GST Enactments.

3. It is noticed that the Petitioner had filed the aforesaid appeal against the Assessment Order dated 22.02.2025 passed by the 2nd Respondent before the 1st Respondent beyond the condonable period of limitation. The delay is only 2 days. Therefore, the appeal has been rejected. Although no fault can be found with the decision arrived at by the 1st Respondent in rejecting the appeal, as the 1st Respondent is bound by the provisions of the Act, the Petitioner is entitled to redress the grievance against the Assessment Order dated 22.02.2025 passed by the 2nd Respondent.

4. Considering the same, the impugned order dated 25.07.2025 is quashed and the case is remitted back to the 1st Respondent to dispose of the appeal on merits, without reference to limitation.

5. The Writ Petition is disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

27.10.2025

Index : Yes / No
Neutral Citation : Yes / No
AT

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C.SARAVANAN, J.

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