IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 40344 of 2025
AND
WMP NO. 45313 OF 2025,WMP NO. 45312 OF 2025

1. M s Cross Border Imports Private Limited
Rep by its Director Mr Dinesh Rastogi
44 1A 2 Street Vaikundapuram
Nungambakkam Chennai Tamil Nadu
600034

Petitioner(s)

Vs

1. Assistant Commissioner(st)
Valluvarkottam Assessement Circle,
No.10, Palaniappa Maaligai, Greams
Road, Chennai-600 034

2.Deputy Commissioner (ST) GST
Appeal
Chennai 1 Greams Road Main Building
2nd Floor Chennai 600006

Respondent(s)

PRAYER

call for the records of the 1st respondent in Ref No.ZA331219001487P culminating in the order of the 2nd respondent in Form GST APL-02 against ARN AD330522008220X and quash the order dt.23.12.2019 passed by the 1st respondent and the culminating order dt.24.07.2025 passed by the 2nd respondent

For Petitioner(s): Hema Muralikrishnan
Niranjana N

For Respondent: 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 after hearing the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged both the impugned order dated 23.12.2019 passed by the first respondent and the rejection of the

petitioner's appeal against the aforesaid order by the second respondent vide impugned order dated 24.07.2025.

4. The learned counsel for the petitioner would submit that in the returns filed for the month of June 2017, the petitioner had excess Input Tax Credit of Rs.16,30,960/-, which was not reflected and that the same was transitioned under Section 140 of the respective GST enactments.

5. It is submitted that the petitioner was unaware of the notice that preceded the impugned order dated 23.12.2019. It is the further case of the petitioner that the petitioner was also unaware of the order dated 23.12.2019 and that after the petitioner came to know about the same, the petitioner filed appeal before the second respondent on 07.05.2022, which came to be dismissed by the second respondent vide order dated 24.07.2025 on the ground of limitation.

6. The learned counsel for the petitioner would submit that the limitation for filing the appeal within the condonable period of limitation expired on

22.04.2020. However, during that period, the Country was under lock-down due to outbreak of Covid-19 pandemic, which continued through the period till the appeal was filed on 07.05.2022.

7. It is therefore, submitted that the rejection of the appeal by the second respondent as an Appellate Authority, vide order dated 24.07.2025 is without any merits and is unjustified. That apart, the learned counsel for the petitioner would also place on record a decision of this Court rendered in the case of ***Sharp Tanks and Structurals Pvt. Ltd. Vs. The Deputy Commissioner (GST) (Appeals) and Another*** in W.P. (MD) Nos.24684 and 24685 of 2025 dated 17.09.2025, wherein this Court has made the differentiation between service of order and communication of order.

8. The learned counsel for the respondents on the other hand would submit that the appeal was filed by the petitioner only on 07.05.2022 and that after lockdown was imposed, there were instances when the lockdown were also relaxed and therefore, the petitioner should have filed the appeal since the

lockdown was relaxed earlier.

9. Having considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents, I am of the view that the petitioner is entitled for exclusion of time in view of the decision of the Honourable Supreme Court in ***In Re: Cognizance for Extension of Limitation (2022) 3 SCC 117*** and ***In Re: Cognizance for Extension of Limitation 2022 SCC OnLine SC 2391.***

10. In view of the above, the order dated 24.07.2025 passed by the second respondent, Appellate Authority is liable to be set aside. Accordingly, it is set aside.

11. Consequently, the case is remitted back to the second respondent to pass fresh orders on merits. All the issued are left open to be canvassed by the petitioner before the second respondent.

12. Needless to state, before passing any such order, the Petitioner be heard.

13. It is made clear that the Petitioner shall co-operate with the Respondents in the *de novo* proceedings.

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

25-10-2025

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

WP No. 40344 of 2025

To

1.Assistant Commissioner(st)
Valluvarkottam Assessement Circle,
No.10, Palaniappa Maaligai, Greams
Road, Chennai-600 034

2.Deputy Commissioner (ST) GST
Appeal
Chennai 1 Greams Road Main Building
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C.SARAVANAN J.

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45312 OF 2025

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