IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41525 of 2025
and
W.M.P.Nos.46510 and 46512 of 2025

Tvl.Jeeva Ganesh Steels,
Rep by its Proprietor,
Arumugam ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Washermenpet Assessment Circle,
Integrated Commercial Taxes Office Complex,
Room No.206, No.1275/3, Bridge Road,
Vepery, Chennai – 600 003.

2.The Deputy Commissioner (ST),
GST Appeal – 1,
Greams Road, Main Building,
2nd Floor, Chennai – 600 006. ... 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 of impugned order under Section 73 dated 26.04.2024 having Reference No.ZD330424213647J passed by the 1st respondent for the Financial Year 2018 – 2019 and Appeal rejection order having Reference No.APG/439/2025/A1 dated 23.10.2025 passed by the 2nd respondent and quash the same as illegal, erroneous on facts and violative of principles of natural justice and consequently direct the second respondent to condone the delay in filing the appeal and thereby directing to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner	:	Mr.T.Suresh
For Respondents	:	Mr.T.N.C.Kaushik Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional 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 learned Additional Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 26.04.2024 passed by the first Respondent for the tax period 2018 – 2019 which was preceded by a Show Cause Notice in GST DRC – 01 dated 26.12.2023.

4. Aggrieved by the same, the Petitioner has filed an appeal on 03.10.2024 which has been rejected by the office of the second Respondent vide order dated 23.10.2025 stating that appeal has been filed beyond the condonable period of limitation by 37 days.

5. Since there is a marginal delay in filing the appeal, this Court is inclined to dispose this Writ Petition by quashing the order dated 23.10.2025 and by directing the second Respondent to dispose the appeal on merits subject to the Petitioner filing appropriate application for condoning the delay in filing the appeal. In case such an application is filed, the second Respondent shall condone the delay and pass appropriate orders on merits without reference to limitation.

6. The 2nd Respondent shall thereafter proceed to pass a final order on merits and in accordance with law as expeditiously as possible. Until the outcome of the order, the attachment of the bank account of the Petitioner if any shall also stands automatically raised/vacated.

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

31.10.2025

Neutral Citation : Yes / No
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To:

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Vepery, Chennai – 600 003.

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C.SARAVANAN, J.

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