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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 43006 of 2025
and
WMP.No. 48140 & 48141 of 2025

Rajeswari L Nathan Chemicals and Traders
115/90B, Perambur High Raod, Perambur
Chennai 600 011
Rep by its Proprietor D. Loganathan ...Petitioner

Vs.

1. Deputy Commissioner (CT)
GST Appeals Chennai – 1
Greams Road, Main Building
2nd floor, Chennai – 600 006
2.The State Tax Officer
Villivakkam Assessment Circle
No.1, PAPJM Building (Annex)
2nd floor, Greams Road
Chennai 600006 ...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 the 1st respondent leading to issuance of impugned order dated 22.07.2025 videGSTIN:33ABIPL8432C1ZX and quash the same and direct the 1st respondent to condone the delay and to take on record the appeal.

For Petitioner : Mr.S.Sathiyanarayanan
For Respondent : Mr.V.Prashanth Kiran
Government Advocate

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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. The petitioner is before this court against the impugned order dated 22.07.2025 passed by the Office of the 1st respondent whereby the petitioner's appeal against the order dated 12.02.2025 has been rejected. The said appeal was filed on 14.06.2025 i.e., two days beyond the condonable period of limitation under Section 107 of the respective GST Enactment Act.

4. It is noticed that the petitioner has already pre-deposited 10% of the disputed tax. The petitioner claims that the petitioner is exempted from payment of tax in terms of Sl.No.3 of Notification No.12/2017-CT (Rate) dated 28.06.2017.

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5. Learned counsel for the respondents confirms in so far as pre-deposit of the amount as is reflected in the impugned order.

6. Considering the fact that there is only a marginal delay of two days in filing the appeal and considering the fact that the petitioner may be entitled to the benefit of exemption of Notification, impugned order is quashed and the case is remitted back to the 1st respondent to pass a fresh order on merits without reference to the aspect of limitation.

7. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner before passing of final order.

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

17.11.2025

Neutral Citation : Yes / No

gv

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C.SARAVANAN.,J

gv

To:

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 GST Appeals Chennai – 1
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 2nd floor, Chennai – 600 006

2. The State Tax Officer
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