IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42428 of 2025
and
W.M.P.No.47457 of 2025

M/s.Nippon Express (India) Private Limited,
Represented by its Managing Director
P.Krishna Murthy ... Petitioner

Vs.

1.The Additional Commissioner of GST and
Central Excise,
Chennai South Commissionerate,
MHU Complex,
No.692, 5th Floor,
Anna Salai, Nandanam,
Chennai – 600 035.

2.The Commissioner of GST and
Central Excise (Appeals-II),
Newry Towers, 2nd Floor,
No.2054-I, II Avenue,
12th Main Road, Anna Nagar,
Chennai – 600 040. ... 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

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2nd Respondent culminating in the Order-in-Appeal No.136/2025 dated 16.06.2025 passed from A.No.95/2024/GSTA-II/COMM/CS dated 10.04.2024; DIN: 20250659KU000000EA4Z by the 2nd Respondent and quashing the same direct the 2nd Respondent to consider the appeal filed by the Petitioner herein on 10.04.2024 on merits without referring to limitation.

For Petitioner	:	Mr.S.Murugappan
For Respondents	:	Mr.Rajnish Pathiyil Senior Standing Counsel

ORDER

Mr.Rajnish Pathiyil, learned Senior Standing Counsel 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 Senior Standing Counsel for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order-in-Appeal No.136/2025 dated 16.06.2025, passed by the 2nd Respondent.

4. By the impugned Order dated 16.06.2025, the Petitioner's Appeal

against Order-in-Original No.36/2023-GST-ADC dated 25.08.2023 has been rejected on the ground of limitation.

5. It is noticed that the Appeal was filed before the 2nd Respondent beyond the condonable period of limitation. There is a delay of more than 4 months after the expiry of normal period of limitation prescribed under Section 107 of the respective GST enactments.

6. Following the consistent view taken by this Court under similar circumstances, the impugned Order-in-Appeal No.136/2025 dated 16.06.2025, is quashed subject to the Petitioner depositing another 15% of the disputed tax over and above 10% of the disputed tax, which was already deposited by the Petitioner at the time of filing of the appeal before the Appellate Authority. The aforesaid 15% of the disputed tax shall be deposited in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

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7. In case the Petitioner complies with the above stipulation, the 1st Respondent/Appellate Authority shall entertain the appeal and dispose of the same on merits after hearing the Petitioner without reference to the aspect of limitation. Subject to the Petitioner complying with the above stipulated condition, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

8. In case the Petitioner fails to comply with the above stipulation, the Authorities under the Act are at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

9. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

05.11.2025

Neutral Citation : Yes / No

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To:

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C.SARAVANAN, J.

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