IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 48939 of 2025
and W.M.P.No.54665 of 2025

Joethompson,
S/o.T Daniel Joseph,
Proprietor of Joshua Batteries,
No.1, Periyar Nagar, 10th Street,
Admbakkam, Tiruchirapalli 600 088.

..Petitioner(s)

Vs

1. The Deputy Commissioner
   ST, GST Appeal Chennai-II,
   C.T. Main Building, 2nd Floor,
   Chennai-600 006.

2. The State Tax Officer,
   Nanganallur Assessment Circle,
   Integrated Commercial Taxes and Registration
   Department (South Tower),
   Room No.224, 2nd Floor, Anna Salai,
   Nandanam, Chennai 600 035.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent's Order dated 24/04/2025 passed by the 1st respondent in Appeal Reference No.ZD3304251771779 and quash the same and further direct the 1st Respondent to decide the Appeal dated 04.11.2024 with Reference No. ZD3304251771779 on merits without going into the question of limitation.

For Petitioner(s): Mr.A.Tamilvanan

For Respondent(s): Mr.V.Prashanth Kiran,
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

2.With the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents, this Writ Petition is being disposed of at the stage of admission itself.

3.In this Writ Petition, the Petitioner has challenged the order dated 24.04.2025 passed by the 1st Respondent/Appellate Authority, whereby the Petitioner's appeal against the assessment order dated 03.07.2024 passed by the 2nd Respondent was rejected on the ground of limitation.

4.The appeal was filed by the Petitioner on 04.11.2024, i.e., two days beyond the condonable period of limitation prescribed under Section 107 of the respective GST Enactments. There is a marginal delay in filing the appeal within the prescribed time.

5.It is informed by the learned counsel for the Petitioner that apart from the pre-deposit of 10% of the disputed tax at the time of filing the appeal on 04.11.2024, entire disputed tax confirmed by the order dated 03.07.2024 has been recovered from the Petitioner.

6.Considering the fact that the delay in filing the appeal is marginal and following the consistent view taken under similar circumstances, the impugned order is quashed and the case is remitted back to the 1st Respondent/Appellate Authority to pass a fresh order on merits after hearing the Petitioner, without further reference to the aspect of limitation on its own turn.

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

18-12-2025

Index: Yes/No
Speaking/Non-speaking order
GSA

C.SARAVANAN, J.

GSA

To

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