



W.P.No.45305 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45305 of 2025

and

W.M.P.Nos.50449, 50451, 50455, 50456 and 50457 of 2025

GT India Private Limited,
Represented by its Director
Aravind Kumar

... Petitioner

Vs.

1.The Deputy Commissioner (ST),
GST-Appeal, Chennai-I,
3rd Floor, C.T.Annexe Building,
No.1, Greaves Road, Chennai - 600 006.

2.The State Tax Officer,
Purasawakkam Assessment Circle,
F-50, 1st Avenue, I Floor,
Annanagar (East), Chennai - 600 102.

3.The Deputy Commissioner (ST) (FAC),
Central-II, Chennai Central Division,



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Gream Road, Chennai - 600 006.

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4.The Manager,
State Bank of India,
No.144, Vepery High Road,
Chennai - 600 003.

5.The Manager,
Kotak Mahindra Bank Limited,
No.185, G N Street,
Chennai - 600 001.

... 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 in file No.RC.No.112 of 2024 on the files of the 1st Respondent, quash the impugned appeal rejection order in APL-02 dated 01.03.2024 with the Reference No.ZD330324008294T and to further direct the 1st Respondent to entertain the appeal filed by the Petitioner vide Form APL-01 dated 10.11.2023 on merits in compliance with this Hon'ble Court's order dated 21.12.2023 in W.P.No.35847 of 2023.

For Petitioner : Mr.S.Ramamurthy



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For Respondents :
For R1 to R3 : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondents 1 to 3.

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 Additional Government Pleader for the Respondents 1 to 3.

3. The Petitioner is before this Court against the impugned Order dated 01.03.2024 passed by the 1st Respondent/Appellate Authority whereby the Appeal against the Order in FORM GST DRC-07 dated 05.06.2023 passed by the 2nd Respondent was rejected on the ground of limitation.

4. Earlier, the Petitioner had challenged the aforesaid Order dated



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05.06.2023 in W.P.No.35847 of 2023. By order dated 21.12.2023, the Writ

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Court had directed the Appellate Authority to dispose of the appeal on merits without reference to the aspect of limitation. However, the 1st Respondent/Appellate Authority has passed the impugned Order dated 01.03.2024 on the ground that the appeal was filed beyond the condonable period of limitation.

5. It is noticed that the appeal had already been filed on 10.11.2023 before the order was passed by the Writ Court on 21.12.2023 in W.P.No.35847 of 2023.

6. Since the Petitioner had already filed the appeal on the said date, the rejection of the appeal without considering the order of the Court dated 21.12.2023 in W.P.No.35847 of 2023 warrants an interference.

7. Accordingly, the impugned Order dated 01.03.2024 is quashed



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and the case is remitted back to the 1st Respondent/Appellate Authority to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of 6 months from the date of receipt of a copy of this order.

8. The 1st Respondent/Appellate Authority may endeavour to dispose of the appeal on merits after hearing the Petitioner without reference to the aspect of limitation.

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

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C.SARAVANAN, J.

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