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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47704 of 2025
and
W.M.P.Nos.53244 & 53245 of 2025

Tvl.AYYAN HARDWARES
Rep.by its Proprietor
Mr.Duraipandi Nadar Rajagopal
New.No.155, Old No.84B,
Pammal Main Road
Pammal 600 075
Chengalpattu. ... Petitioner

Vs.

1.The Deputy Commissioner (ST)
GST Appeal, Chennai II, PAPJM Building
Greams Road, 2nd Floor
Chennai 06.

2.Deputy State Tax Officer
Pammal Assessment Circle
Station: Integrated Commercial Taxes Building
Anna Salai, Nandanam,
Chennai 600 035. ... Respondents

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Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in APL -02 vide Reference No.ZD33072588379R dated 25.07.2025 issued by the first respondent and to quash the same is arbitrary and unlawful.

For Petitioner	:	Mr.A.Abdul Rahman
For Respondents	:	Mrs.K.Vasanthamala Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

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

3. The petitioner is before this Court against the impugned rejection order dated 25.07.2025, whereby the petitioner's appeal against the assessment order dated 20.02.2025 passed for the tax period 2020-2021 by the second respondent has been rejected on the ground of limitation.

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4. The details of the demand confirmed vide assessment order dated 20.02.2025 is as follows:

Demand Details

Tax Type	**Tax (Rs.)**	**Interest (Rs.)**	**Penalty (Rs.)**
IGST	0	185605	31814
Total	0	185605	31814

5. The dispute has arisen purely on account of mismatch in details between GSTR-3B and GSTR-2A. The challenge to the impugned order is confined to the interest levied under Section 15(1) and the penalty imposed under Section 73 (9) of the respective GST Enactments, on account of the excess Input Tax Credit availed by the petitioner which was subsequently reversed on 17.07.2024.

6. Considering the fact that the petitioner's appeal was only marginally delayed beyond the condonable period of limitation under Section 107 of the respective GST Enactments, the impugned order is quashed and the case is remitted back to the first respondent to dispose of the appeal filed by the petitioner on merits without reference to limitation.

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7. Needless to state, the petitioner shall be heard before the petitioner's appeal is decided.

8. Any attachment of the petitioner's bank account made pursuant to the impugned order shall stand lifted, provided petitioner is not in arrears of any other tax amount barring the amount demanded under the order dated 20.02.2025.

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

05.12.2025

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna

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