IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 48461 of 2025
and W.M.P. Nos.54112 & 54113 of 2025

Tvl. Bhandari Metal Distributors,
Rep by its Partner Pankaj Bhandari,
No.1 Katchaleswarar Agraharam Street, Broadway,
Chennai, Tamilnadu -600 001

..Petitioner(s)

Vs

1. The Deputy Commissioner (CT)
   GST Appeal Chennai-1, Greams Road,
   Main Building, 2nd Floor, Chennai-6.

2. The Assistant Commissioner (ST),
   Broadway Assessment Circle,
   No.32 Integrated Commercial Taxes Office
   Building Complex,
   Elephant Gate Road,
   Chennai 03.

3. The Assistant Commissioner (ST)
   Egmore Assessment Circle,
   No.88, Mayor Ramanathan Salai,
   Taluk office Building,
   II floor, Chetpet, Chennai 600 031.

..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 on the file of the 1st respondent vide GSTIN 33AAMFB6976C1ZD / 2020-21 dated 25.07.2025 passed in FORM GST APL-02 and quash the same as illegal, error of law and error on the face of record and contrary to the provisions of the Goods and Service Tax Act 2017 and direct the 1st respondent to entertain the statutory appeal and pass orders on merit after giving an opportunity of personal hearing to the petitioner.

For Petitioner(s): Mr.S.Ramesh Kumar

For Respondent(s): Mrs.K.Vasanthamala,
Government Advocate

ORDER

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

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 order dated 25.07.2025 of the 1st Respondent, whereby the Petitioner's appeal against the

Assessment order dated 24.02.2025 passed by the 2nd Respondent has been rejected on the ground of limitation. The appeal was filed by the Petitioner on 25.06.2025 which is one day beyond the condonable period of limitation as prescribed in the provisions of the respective GST Enactments.

4.Under similar circumstances, this Court has come to the rescue of persons like the assessee/Petitioners by quashing the appeal rejection order and remitting the case back to the Respondent to pass a fresh order on merits. I do not find any reason to take a different view in this case.

5.Following the consistent view taken under similar circumstances, the impugned order is quashed and the case is remitted back to the 1st Respondent to pass a fresh order in the appeal filed by the Petitioner on merits without further reference to the period of limitation on its own turn.

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

18-12-2025

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

C.SARAVANAN, J.

GSA

To

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