IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.12.2025

CORAM

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.49425 of 2025
and
W.M.P.Nos.55222 and 55224 of 2025

M/s.Jai and Jai Motors,
Rep by its Proprietor-Muthuram Vengatasami,
S No 74/1A, Vadalur to Kurinjipadi Main Road,
Vadalur, Cuddalore,
Tamil Nadu – 607 303. ... Petitioner

-Vs-

1. The State Tax Officer (Intelligence)
Data Analytics Unit,
Office of the Commercial Tax Officer,
Station: No.1, Vallalar Nagar,
Cuddalore – 607 001.

2. The State Tax Officer (Inspection III),
Office of the Joint Commissioner (ST), (Intelligence),
Station:No.1, Vallalar Nagar, Manjakuppam,
Cuddalore – 607 001.

3. The Appellate Deputy Commissioner (ST) (GST),
Vellore camp office, No.4, Fort Round Road,
Bharathiyar Salai,
Vellore. ….Respondents

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari, to call for the records relating to the impugned proceedings passed by the 1st Rspondent in the order vide

33APOPM3392N1Z9/2021-22 dated 20.12.2024 passed under Section 74 of the Act along with the consequntial summary order in FORM GST DRC 07 vide ref no.ZD331224175323P dated 20.12.2024 along with consequential rejection order vide ref no.33APOPM3392N1Z9/2021-22 dated 25.03.2025 along with consequential order of rejection of application for rectification vide ref no.ZD3303252051621 dated 25.03.2025 passed by 2nd respondent along with consequential proceeding of acknowledgment for submission of appeal in FORM GST APL 02 vide ref no.ZD3305250086995 dated 02.05.2025 issued by 3rd Respondent for the FY 2021-22 to quash the same.

For Petitioner : M/s.R.Hemalatha

For Respondents : Mr.V.Prashanth Kiran,
Government Advocate

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ORDER

The petitioner is before this Court challenging the order dated 20.12.2024 passed for the tax period 2021-2022 under Section 74 of the respective GST Enactments by the first respondent and order dated 25.03.2025, whereby the second respondent rejected the application for rectification filed on 02.05.2025 under Section 161 of the respective GST Enactments by the Petitioner. The petitioner is further aggrieved by the order dated 02.05.2025 whereby the third respondent / Appellate Authority rejected the appeal filed by the petitioner agaginst the impugned order dated 20.12.2024 on the ground of limitation.

2. The appeal was filed on 30.04.2025 ten days beyond the condonable period of limitation prescribed under Section 107 of the respective GST Enactments. Thus, there is a delay of 40 days in filing the appeal before the third respondent / Appellate Authority.

3. The petitioner has deposited 10% of the disputed tax as confirmed vide the impugned order dated 20.12.2024 passed by the first respondent at the time of filing the appeal before the third respondent / Appellate Authority.

4. The learned counsel for the petitioner submits that the petitioner may be given an opportunity to work out the appeal remedy before the Appellate Authority on such tems as this Court may deem fit, following the consistent view taken under similar circumstances.

5. The learned counsel for the respondent submits that there is a huge delay not only in filing the appeal before the third respondent on 26.11.2024 but also in approaching this Court after the third respondent rejected the appeal on 25.03.2025, as the present writ petition was filed only on 16.12.2025.

6. Considering the submissions made by the learned counsel for the petitioner and the learned counsel for the respondents and following the consistent view taken under similar circumstances, the impugned order dated 02.05.2025 passed by the third respondent / Appellate Authority alone is quashed and the appeal is restored to the file of the third respondent / Appellate Authority to be disposed of on merits, subject to the petitioner depositing 15% of the disputed tax over and above the 10% already deposited at the time of filing the appeal on 13.04.2025 within a period of 30 days from the date of receipt of a copy of this order.

7. In case the petitioner complies with the above stipulations, the third respondent shall dispose of the appeal on merits without further reference to limitation on its turn after hearing the petitioner.

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

17.12.2025

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Neutral Citation : Yes/No
To

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   Office of the Joint Commissioner (ST), (Intelligence),
   Station:No.1, Vallalar Nagar, Manjakuppam,
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3. The Appellate Deputy Commissioner (ST) (GST),
   Vellore camp office, No.4, Fort Round Road,
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   Vellore.

C.SARAVANAN, J.

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