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IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 09-02-2026**

CORAM

**THE HONOURABLE MR JUSTICE C. SARAVANAN**

**WP No. 4099 of 2026**
**and**
**WMP NO. 4579 OF 2026**

Seoyon E-HWA Summit Automotive India private Ltd.
Rep by its Authorised Signatory Kim Sungju
A.51/1, SIPCOT Industrial Growth Centre,
Oragadam, Mathur PO,
Sriperumbudur, Kancheepuram,
Tamil Nadu – 602 105.

Petitioner(s)

Vs

1. The Joint commissioner Appeal II
Office of Commissioner of GST & Central Excise
(Appeals-II),
Newry Towers, 2nd Floor, No.2054/1,
II Avenue, 12th Main Road,
Anna Nagar, Chennai – 600 040.

2.The Deputy Commissioner of GST and Central Excise,
Office of the Deputy Commissioner of GST & Central
Excise,
Sriperumbudur Division, Chennai Outer Commissionerate,
C48 TNHB Complex, Anna Nagar,
Chennai – 600 040.

Respondent(s)

**PRAYER** Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, calling for the records of the impuged order of the 1st respondent in Order-in-Appeal No.349 of 2025 dated 01.08.2025 and Order passed by the 2nd respondent in Order in Original No.10 of 2023 dated 28.04.2023 and quash the same and consequently



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direct the 2nd respondent to entertain the records, documents and reply from the petitioner and then pass order after affording a personal hearing to the petitioner.

| | | |
|---|---|---|
| For Petitioner | : | Mr.M.Hariharan |
| For Respondents | : | Mr.G.Meganathan,<br>Junior Standing Counsel and<br>Mr.S.Gurumoorthy,<br>Senior Standing Counsel |

**ORDER**

Mr.G.Meganathan, learned Junior Standing Counsel 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 Junior Standing Counsel for the Respondents.

3. In this writ petition, the petitioner has challenged the impugned order in Appeal No.349 of 2025 dated 01.08.2025, whereby the petitioner's appeal against Order-in-Original No.10 of 2023 dated 28.04.2023, passed by the office of the second respondent, has been rejected on the ground of limitation. The learned counsel for the petitioner submitted that the first respondent has erroneously computed the limitation from 28.04.2023, being the date of issuance of GST DRC-07, instead of from 05.06.2023, which is actual date of service of the order to the petitioner.

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4. It is further submitted that Order-in-Original No.10 of 2023 dated 28.04.2023 passed by the second respondent, as evidenced by the original postal acknowledgment card was received by the petitioner only on 14.06.2023. If the limitation is reckoned from the date of receipt, i.e., 14.06.2023, the normal period of limitation would expire on 13.09.2023. The appeal was filed on 04.10.2023, which is within a few days before the expiry of the extended period of limitation.

5. However, the Appellate Authority has dismissed the appeal on the ground of limitation. As such, the delay ought to have been condoned, as the substantive right of appeal cannot be denied.

6. It is noticed that the petitioner already pre-deposited 10% of the disputed tax at the time of filing the appeal.

7. Considering the above and following the consistent view taken by this Court under similar circumstances, the impugned order in A.No.349 of 2025 dated 01.08.2025 is quashed and the case is remitted back to the second respondent to redo the exercise, subject to the petitioner depositing another 10% of the disputed tax, over and above 10% of the disputed tax already deposited at



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the time of filing the appeal in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. In case the Petitioner complies with the above stipulations, the second Respondent shall proceed to pass a final order on merits without further reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing another 10% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

10. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

11. Needless to state, before passing any such order, the second Respondent shall give due notice to the Petitioner.



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

**09-02-2026**

cda

To

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**C.SARAVANAN J.**

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