IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7960 of 2026

Tvl.Cky Properties,
Represented by its Partner,
No. 81, Baracah road, Vardhammal Garden, 3rd
street, kilpauk, Chennai-10.

..Petitioner(s)

Vs

1. The Joint Commissioner (ST),
   Intelligence-I,No.1,Greams Road,
   6th Commercial Taxes Annex Building,
   Chennai-600 006
2. The Deputy Commissioner (ST),
   GST-Appeal,Chennai-I,2nd Floor,
   Greams Road,Chennai 600 006.
3. The Assistant Commissioner (ST),
   Kilpauk Assessment Circle,
   Central-II,Chennai

..Respondent(s)

Prayer: This petition is filed under Section 226 of the constitution of India to call for the records pertaining to the order dated 14.08.2025 bearing Rc.No.2172/2025/A1 on the file of the 2nd Respondent and quash the same and consequentially direct the 3rd Respondent to restore the GSTIN.33AARFC2746A1ZR and pass such further or other order as it may deem fit and proper in the circumstance of the case and thus render Justice.

For Petitioner(s): M/s.A.Palaniappan

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

ORDER

Ms,Amirtha Poonkodi Dinakaran, learned Additional Government Pleader 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 Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 14.08.2025 passed by the second respondent/Appellate Authority, whereby, the petitioner's appeal against order dated 10.10.2024 passed by the third respondent has been rejected on the ground of limitation.

4. It is noticed that the appeal filed before the second respondent against the aforesaid order dated 10.10.2024 in Form GST REG 19 was filed only on **29.07.2025, i.e.,** long after the expiry of limitation for filing the appeal.

5. Though the limitation for filing the appeal was expired on 10.02.2025, the second respondent has rejected the appeal by the impugned order dated 14.08.2025. As if dismissal of the appeal by the office of the second respondent on the ground of limitation cannot be interfered with as it is strictly accordance with stream of respective GST Enactments in accordance with law settled by the Hon'ble Supreme Court in ***Singh Enterprises*** *Vs.* ***Commissioner of Central Excise, Jamshedpur and others***, (2008) 3 SCC 70 and in ***Commissioner of Customs and Central Excise*** *Vs.* ***Hongo India Private Limited and another***, (2009) 5 SCC 791.

6. Therefore, considering the fact that the petitioner has failed to respond to the show cause notice in FORM GST REG-17 dated 28.09.2024 which supposing to cancel GST registration of the petitioner, the case is remitted back to the third respondent to pass a denovo order. In view of the order dated 10.10.2024 in FORM-GST REG-19 subject to the petitioner filing a reply to the aforesaid notice within a period of 30 days from the date of receipt of a copy of this Order.

7. In case, the petitioner files such reply within a stipulated period, the third respondent shall pass appropriate orders on merits and to be guided by the

principle in **Tvl.Suguna Cut Piece Center, Represented by its Authorized Signatory** Vs. **The Appellate Deputy Commissioner (ST) (GST), Salem and another,** (2022) 99 GSTR 386 .

8. Accordingly, this Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

03-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

Vv

To

1. The Joint Commissioner (ST),
   Intelligence-I,No.1,Greams Road,
   6th Commercial Taxes Annex Building,
   Chennai-600 006
2. The Deputy Commissioner (ST),
   GST-Appeal,Chennai-I,2nd Floor,
   Greams Road,Chennai 600 006.
3. The Assistant Commissioner (ST),
   Kilpauk Assessment Circle,
   Central-II,Chennai

C.SARAVANAN, J.

Vv

WP No. 7960 of 2026

03-03-2026