IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4796 of 2026
and
W.M.P.No.5334 of 2026

Mr.Ponnuswamy Thirumalai
Proprietor of M/s.Subbu Foundry & Engineering Works,
No.9/494, B-Type, SIDCO Nagar,
Villivakkam, Chennai – 600049. ... Petitioner

Vs.

1. The Deputy Commissioner (ST),
GST Appeal, Greams Road,
Chennai – 600 006.

2. The Deputy Commercial Tax Officer-Villivakkam,
No.15 & 16 100 Feet Road, Malligai Avenue,
Kolathur, Chennai – 600 099. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, directing the 1st respondent to consider the petitioner's statutory appeal filed manually on 30.04.2024, challenging the DRC-07 bearing Reference No. ZD331223267547C dated 29.12.2023 passed by the 2nd respondent, by condoning the delay, forbearing the 2nd respondent from initiating or continuing any coercive recovery proceedings pursuant to the said order.

For Petitioner : Mr.R.Swarnavel

For Respondents : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner seeks a writ of mandamus to direct the 1st respondent to dispose of the petitioner's appeal against the order dated 29.12.2023 passed by the 2nd respondent.

4. The last date for filing an appeal within the statutory limitation period would have expired on 28.03.2024, and the last date for filing an appeal within the condonable period of limitation would have expired on 28.04.2024.

5. The petitioner has made a pre-deposit of 10% of the disputed tax on 26.04.2024, which was two days prior to the expiry of the condonable period of limitation under Section 107 of the respective GST enactments.

6. The case of the petitioner is that the petitioner was unable to upload the appeal electronically and therefore, filed it manually on 30.04.2024, which was also acknowledged by the office of the respondents. However, the same has not been disposed of.

7. The copy of the said acknowledgment is enclosed at Page 97 of the typed set of papers filed in support of the present writ petition, which bears the signature and rubber stamp of the Manager/DSTO, Office of the Deputy Commissioner (ST), GST Appeal, Chennai -1.

8. On 27.10.2025, the petitioner sent a reminder to the 1st respondent explaining the position, however, the same has not elicited any response from the respondent.

9. Having considered the fact that the appeal was filed within the condonable period of limitation, there shall be a direction to the 1st

respondent to dispose of the petitioner's appeal on merits, as expeditiously as possible, preferably within a period of 3 months from the date of receipt of a copy of this order.

10. If required, the respondents may upload the appeal received from the petitioner to their computer system, so that, the records are available to the respondents.

11. This writ petition stands disposed of with the above directions. Consequently, the connected miscellaneous petition is closed. No costs.

11.02.2026

raja

Neutral Citation : Yes / No

To

1. The Deputy Commissioner (ST),
   GST Appeal, Greams Road,
   Chennai – 600 006.

2. The Deputy Commercial Tax Officer-Villivakkam,
   No.15 & 16 100 Feet Road, Malligai Avenue,
   Kolathur, Chennai – 600 099.

C.SARAVANAN, J.

raja

W.P.No.4796 of 2026

11.02.2026