



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 5855 of 2026
and W.M.P.No.6374 of 2026**

M/s.Alpha Facilities Services Pvt.Ltd.,
Represented by its Authorised signatory,
No.15/26, 2nd Main Road, Kottur Garden,
Kotturpuram, Chennai-600 085

..Petitioner(s)

Vs

1. The Appellate Authority Deputy Commissioner
(GST Appeal),
Chennai.
2. The State Tax Officer (ST) (FAC),
Kotturpuram/Chepauk Assessment Circle,
Room No.245, 2nd Floor, Integrated
Commercial Taxes and Registration,
Department Building (South Tower),
Nandanam, Chennai-600 035

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for records and quash the order dated 13.01.2026 passed by the 1st Respondent in Reference Number. ZD330126086752D rejecting the appeal filed under Sec. 107(1) of the TN GST Act 2017/CGST Act, 2017 on the ground of Delay in submission of Appeal in respect of GSTIN - 33AAJCA3303N1ZT as being arbitrary and unjust and consequently directing the 1st respondent to take the appeal on file and dispose of the same after giving opportunity to the petitioner and pass



For Petitioner(s):

Ms.Pooja.J
for Mr.D.BASKAR

For Respondent(s):

Mr.V.Prashanth Kiran, Government Advocate

ORDER

Heard Ms.Pooja, the learned counsel for the petitioner and Mr.V.Prashanth Kiran, the learned Government Advocate 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 Government Advocate for the Respondent.

3. The petitioner is before this Court against the impugned order dated 13.01.2026 whereby petitioner's appeal against the Assessment Order dated 18.07.2025 has been rejected by the first respondent Appellate Authority on the ground of limitation and therefore, and the demand determined by order dated 18.07.2025 has been confirmed against the petitioner.

4. The aforesaid assessment order was passed by the second respondent pursuant to a Show Cause Notice in DRC-01 dated 20.09.2024. The petitioner's reply has been extracted in the aforesaid order which reads as under:-

“ The taxpayer in their reply submitted, we paid GST for the period Apr 2022 to Feb 2023. And further Jan 2025 Rs.16,49,608/- and Mar 2025



Rs.15,42,540/-. Hence, we will make the GST difference payment in the coming month latest by Monday 30th June 2025.”

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5. A reading of the said order indicates that the petitioner has practically admitted the tax liability. Today, when the learned counsel for the petitioner argued the case, it is submitted that the petitioner is aggrieved only by the penalty imposed on the petitioner.

6. It is noticed that for the delay in payment of the disputed tax, the petitioner has been imposed with a minor penalty of Rs,10,000/- each, as is seen in the revenue abstract. The petitioner had filed the appeal belatedly, which has been rightly rejected by the first respondent / Appellate Authority vide impugned order dated 13.01.2026. I therefore find no merits in the challenge to the impugned Appellate order. However, I am inclined to grant time to the petitioner to discharge the tax liability confirmed vide order dated 18.07.2025 within a period of three months from the date of receipt of a copy of this order.

7. Needless to state that the pre-deposit made by the petitioner at the time of filing the appeal before the first respondent on 02.01.2026 shall be adjusted against the demand confirmed vide order dated 18.07.2025.



8. This Writ Petition is disposed of and the petitioner is directed to discharge the tax liability confirmed vide order dated 18.07.2025, within a period of three months from the date of receipt of a copy of this order. No costs.

Connected miscellaneous petition is closed.

20-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To:

1. The Appellate Authority Deputy Commissioner (GST Appeal),
Chennai.
2. The State Tax Officer (ST) (FAC),
Kotturpuram/Chepauk Assessment Circle, Room No.245, 2nd Floor,
Integrated Commercial Taxes and Registration, Department Building (South
Tower), Nandanam, Chennai-600 035



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C.SARAVANAN, J.

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