IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP.No. 4559 of 2026
and
WMP.Nos.5040 & 5041 of 2026

M/s.Boxman Logistics Private Limited,
Rep. by its Director Anil Atri,
S/o.Krishnan Dutt Atri,
Survey No. 1326/2B
Erikarai Salai, G.N.T. Road,
Madhavaram, Chennai-600 066.

..Petitioner

Vs

1. The Deputy Commissioner (ST)
Office of Deputy Commissioner,
GST Appeal Chennai-I,
Greams Road, Main Building 2nd Floor,
Chennai-600 006.

2. The Assistant Commissioner (ST),
Office of the Commercial Tax Officer,
Surappattu Assessment Circle,
Integrated Commercial Taxes Building,
Wall Tax Road,
Chennai-600 003.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying to Certiorarified Mandamus to call for the records of the Impugned Order reference number ZD331125169753C dated 11.11.2025 passed by the 1st Respondent to quash the same and further direct the 1st Respondent to restore the appeal filed by the Petitioner.

For Petitioner(s): Mr.S.Sathish Kumar

For Respondent(s): Mr.TNC.Kaushik,
Addl. Govt. Pleader

Order

Mr.TNC.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondents.

3. In this writ petition, the petitioner is before this Court against the impugned order dated 11.11.2025 passed by the first respondent. By the impugned order, the petitioner's appeal dated 16.08.2024 filed against the order dated 04.04.2024 passed by the second respondent for the tax period 2018-2019 was dismissed on the ground of limitation.

4. The petitioner had filed the appeal with a delay of 13 days beyond the condonable period of limitation. Therefore, the first respondent dismissed the appeal through the impugned order dated 11.11.2025.

5. The first respondent is governed by the provisions of the respective GST Enactments, particularly Section 107 of the Act. Hence, no fault can be attributed to the first respondent for dismissing the appeal vide the impugned order.

6. Having considered the fact that the petitioner may have a case on merits, the case is remitted back to the first Respondent to pass a fresh order on merits, subject to the Petitioner depositing 15% of the disputed tax in cash or from the Petitioner's Electronic Cash Register 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 stipulation, the first respondent shall restore the appeal without reference to limitation.

8. This Writ Petition stands allowed with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

10-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

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C.SARAVANAN J.

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