



WEB COPY



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.7175 of 2026

and

W.M.P.No.7785 of 2026

Padmavati Steels,
Represented by its Proprietor – Kantilal Rikhabchand Golachha
No.103, Maa Shitla Apartment Vyankatesh Nagar,
Nagpur – 440009.

..Petitioner

Vs

1. Appellate Deputy Commissioner (CT),
Chengalpattu,
PAPJM Building,
No.1, Greams Road,
Chennai – 6.
2. Deputy State Tax Officer (Intelligence),
Roving Squad,
Chengalpattu.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the impugned order passed by the First Respondent in FORM GST APL-02 bearing Reference No.ZD3301260646993 dated 09-01-2026 and quash the same and further direct the First Respondent to admit the appeal and hear the same on merits after granting opportunity of personal hearing

For Petitioner : Ms.Divya

For Respondents : Mr.C.Harsharaj,
Special Government Pleader.



ORDER

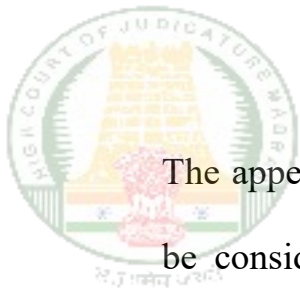
Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

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 Special Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 09.01.2026, passed by the first respondent, whereby the petitioner's appeal against the Order in Original passed by the second respondent in FORM GST MOV-09 dated 15.07.2025 upload on 30.10.2025 was rejected on the ground of limitation.

4. It is relevant to note that the petitioner had filed the said appeal on 22.11.2025 before the office of the first Respondent. Therefore the appeal was filed within time. In view of this, the rejection of the appeal solely on the ground of limitation is unsustainable and the impugned order is liable to be quashed.

5. Accordingly, the impugned order dated 09.01.2026 is hereby quashed.



The appeal filed by the petitioner before the office of the first respondent shall be considered on merits, after giving the petitioner an opportunity of being heard.

6. The Writ Petition is disposed of with the above directions. No costs.

Consequently, connected miscellaneous petition is closed.

02.03.2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

1. Appellate Deputy Commissioner (CT),
Chengalpattu,
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No.1, Greams Road,
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2. Deputy State Tax Officer (Intelligence),
Roving Squad,
Chengalpattu.



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C.SARAVANAN, J.

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