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W.P.Nos.7062 and 7057 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.7062 and 7057 of 2026

and

W.M.P.Nos.7681, 7682, 7675 and 7678 of 2026

Tvl.Akshaya Steel Traders,
GSTIN: 33GHWPK6114A1ZF,
Represented by its Proprietor,
Jagadheeswaran Kishore Kumar

... Petitioner
(in both WPs)

Vs.

The Deputy Commissioner (CT)
SGST Appeal, Dr.Balasundaram Road,
Coimbatore-641 018.

... Respondents
(in both WPs)

Common Prayer : Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records pertaining to the impugned order in Form GST APL-02 bearing reference Nos.ZD331025347133W/2024-25 and ZD331025334332Z/2024-25 dated 30.10.2026 and 29.10.2026 respectively issued by the respondent and quash the same.



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For Petitioner : Mr.Derrick Sam
for Ms.Maria Sanjana J

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

COMMON ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice on behalf of the Respondent.

2. By this Common Order, both these writ petitions are 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 Respondent.

3. In these Writ Petitions, the petitioner is before this Court against the respective impugned Orders dated 30.10.2025 and 29.10.2025, in Form GST API-02 whereby the petitioners appeal against assessment orders dated 24.06.2025 in Form GST DRC-07 for the tax period May2024 -Dec2024 has been rejected on the ground of limitation.



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4. The appeal memo in FORM GST APL -01 at Sr.No.17b spells out the reasons for delay and seeks for condonation of delay which reads as under:

“ The appellant was under severe financial hardship and business downturn, resulting in temporary cash flow issues and inability to arrange professional representation and filing fee within the prescribed time. The delay is neither wilful nor deliberate but solely due to unavoidable financial constraints. The appellant humbly prays for condition of delay in the interest of justice”.

5. The petitioner has already pre-deposited 10% of the disputed tax confirmed by the assessment order 24.06.2025 for the aforesaid tax periods at the time of filing the appeal viz on 23.10.205 as is required under Section 107 of the respective GST Enactments.

6. Reading of Rule 108 of the respective GST Rules makes its clear that Form GST Appeal APL-01 is a composite form that is not only meant for filing the appeal but also for stating the reasons in condoning the delay in filing the appeal . The aforesaid appeals have been filed within the condonable period of limitation and the reasons have been stated in Sr.No.17 b of the appeal memo in Form GST APL 01 filed on 23.10.2925.



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7. Rule 109 of the respective GST Rules has been substituted by

Notification No.26/2022 Central Tax dated **26.12.2022** with effect from 26.12.2022, wherein the tax payers are required to file Miscellaneous Application under Rule 109 of the respective GST rules along with the appeal memo in FORM GST APL-01.

8. In view thereof, the appeals have been dismissed on the ground of limitation without calling upon the petitioner to file an application in terms of 109 of the respective GST Rules.

9. The dismissal of the appeals on the ground of limitation particularly it was filed within the condonable period is unwarranted. Hence, the impugned orders are set aside and the cases are remitted back to the Respondent to consider and dispose of the appeals on merits and in accordant with law without further inference to limitation on its own turn.

10. These Writ petitions are allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

03.03.2026

Neutral Citation : Yes / No

Vv



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To:

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SGST Appeal, Dr.Balasundaram Road,
Coimbatore-641 018.



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