IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8162 of 2026
and WMP Nos. 8838 and 8840 of 2026
and
WP No.8179 of 026
and WMP Nos.8857 and 8858 of 2026

Raj Waterscape Properties Private Limited
Rep by its Director George Benjamin Cherian
No.38, Melony Road, Chennai-600 017.

..Petitioner in both the petitions

Vs

1. State Tax Officer Group XI
   Office of the Joint Commissioner (ST)
   Intelligence I,
   Chennai-600 006.
2. Deputy Commissioner CT Appeals
   Chennai (Central), No. 1, Greams Road,
   3rd Floor, PAPJM Building, Chennai 600 006.

..Respondents in both the petitions

Writ Petitions filed under Article 226 of the Constitution of India, pleased to issue a

(i) **WP No.8162 of 2026**: Writ of Certiorarified Mandamus, calling for the records relating to the Order in GST APL -02 dated 08.01.2026 bearing reference no.ZD330126048932H issued by the 2nd Respondent, to quash the same and direct the 2nd Respondent to restore the Appeal filed by the Petitioner.

(ii) **WP No.8179 of 2026:** Writ of Certiorari, calling for the records relating to the second respondent's order in GST APL 02 dated 08.01.2026 bearing reference No.ZD3301260488874, to quash the same.

For Petitioner(s):	Mr.Adithya Reddy (in both the petitions)
For Respondent(s):	Ms.Amirtha Poonkodi Dinakaran, Government Advocate (in both the petitions)

COMMON ORDER

In these Writ Petitions, the petitioner has challenged the respective impugned Appeal Rejection orders both dated 08.01.2026 passed by the second respondent whereby the Appeals both dated 22.09.2025 against Assessment orders dated 23.05.2025 and 24.05.2025 passed by the first Respondent for the respective Tax periods 2021-2022 and 2022-2023 have been rejected on the ground of limitation.

2. Insofar as the order dated 23.05.2025 passed for the Tax period 2021 – 2022 is concerned the Appeal was filed of the last date of the condonable period which expired on 22.09.2025. The Appeal Memo enclosed an annexure for condonation of delay. However, the Appeal has been rejected on the ground that there is a delay in submission of such Appeal.

3. Similarly, the Appeal against order dated 24.05.2025 passed for the Tax Period 2022-2023, the Appeal was filed on 22.09.2025 i.e., one day before

the expiry of the condonable period of limitation.

4. Therefore, the Appeals filed by the Petitioner, in both of these Writ Petitions, indicates that the Petitioner has filed an annexure for condonation of delay.

5. It is noticed that the Petitioner, in both of these Writ Petitions, had already pre-deposited 10% of the disputed tax, on 22.09.2025 at the time of filing of the appeals.

6. Thus, the rejection of the Appeals on the ground of limitation cannot be sustained.

7. Considering the fact that the Assessment orders are detailed orders and therefore the balance to balance the interest of both parties, namely, the Assessee and the Revenue, respective Appeal Rejection Orders passed by the second Respondent challenged in the respective Writ Petitions are set aside and the cases are remitted back to the second Respondent to pass fresh orders on merits and without further reference to the limitation.

8. Needless to state, before passing any such final orders the second Respondent shall give due notice to the Petitioner.

9. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

03-03-2026

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

jv

To

1. State Tax Officer Group XI
   Office of the Joint Commissioner (ST) Intelligence I,
   Chennai-600 006
2. Deputy Commissioner CT Appeals
   Chennai (Central), No. 1, Greams Road,
   3rd Floor, PAPJM Building, Chennai

C.SARAVANAN, J.

jv

WP Nos. 8162 and 8179 of 2026

03-03-2026