IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 9158 of 2026
and
WMP Nos.9890 & 9892 of 2026

Tvl CONSOLIDATED TRANSPORT SERVICES
INDIA PRIVATE LIMITED
(Rep by its Managing Director Mr Madhavan
Achuthan Nair)
New No 108 Old No 963, 3rd Floor,
Suit no 16 Crescent Court, PH Road, KILPAUK,
Chennai, Tamil Nadu,

..Petitioner(s)

Vs

1. Deputy Commissioner (CT)
   Thirukazukundram, Chengalpattu District,
   No.26, Second Floor, Abhirami Complex,
   Mahalakshmi Nagar, Kanchipuram Main Road,
   Thimmavaram, Chengalpattu-603 101

2. State Tax Officer
   Thirukazukundram Assessment Circle.
   No.42- Wahab Nagar, Thirukazhukundram-603 109

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, to call for the records relating to the Form GST Apl-02 in ARN AD331025038940E dated 10.01.2026 passed by the 1st respondent and quash the same and Consequently condone the delay of 3 days in filing the appeal beyond the statutory period of the 3 months and direct the 1st Respondent to admit the Appeal against the Assessment Order dated 26.07.2025 passed by the 2nd Respondent.

For Petitioner(s): Mr. K. Anand

For Respondent(s): Mrs. P. Selvi, Government Advocate

ORDER

Mrs. P. Selvi, the learned Government Advocate takes notice for the Respondent.

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 appearing for the Respondent.

3. The petitioner is before this Court against the Impugned Order dated 10.01.2026, whereby the Petitioner's appeal against the Assessment Order dated 26.07.2025 has been rejected on the ground of limitation.

4. It is seen that there is a delay of one day in filing the appeal. However, which is within the condonable period of limitation.

5. It is noticed that an *ex parte* order was passed on 26.07.2025 by the second Respondent in the absence of a reply to the Show Cause Notice in GST DRC-01 dated 09.10.2024, and the present Writ Petition has been filed on 03.03.2026, which is within the limitation period prescribed for filing an appeal under Section 107 of the respective GST enactments, 2017.

6. Considering the fact that the impugned order is *ex parte* in nature, and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law, within a period of thirty (30) days from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 09.10.2024, along with the requisite documents to substantiate the defence by treating the impugned Order dated 10.01.2026 as an addendum to the Show Cause Notice dated 09.10.2024.

8. In case any amount has already been deposited by the Petitioner, no further amount is required to be pre-deposited.

9. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner, if any, shall also stand automatically vacated/lifted.

10. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition had been dismissed *in limine* today.

11. Needless to state, before passing any such order, the Respondent shall issue due notice to the Petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Consequently, the connected miscellaneous petition is also closed.

09-03-2026
(1/2)

Neutral Citation: Yes/No

klt

To

1. The Deputy Commissioner (CT)
   Thirukazukundram, Chengalpattu District,
   No.26, Second Floor, Abhirami Complex, Mahalakshmi Nagar,
   Kanchipuram Main Road, Thimmavaram, Chengalpattu-603 101.

2. The State Tax Officer,
   Thirukazukundram Assessment Circle.
   No.42- Wahab Nagar, Thirukazhukundram-603 109.

C.SARAVANAN, J.

klt

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