IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-03-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 9161 of 2026
and
WMP Nos.9895 & 9898 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 AD331025038950D dated 10.01.2026 passed by the 1st respondent and quash the same and Consequently condone the delay of 33 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 23.06.2025 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 23.06.2025 has been rejected on the ground of limitation.

4. The limitation for filing an appeal is prescribed under Section 107 of the respective GST enactments, 2017. 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.

5. Learned counsel for the Petitioner submitted that there is a delay of one day in filing the appeal. However, which is within the condonable period of limitation. The appeal was filed on 26.10.2025.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to depositing 15% of the disputed tax over and above 10% of disputed tax pre-deposited at the time of filing of the appeal under Form GST APL-01, dated 26.10.2025.

7. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"The Petitioner is willing to pay 15% of Tax amount in impugned order dated 23.06.2025."*

8. Learned Government Advocate for the Respondents submitted that the rejection of the appeal by the 1st Respondent is strictly within accordance of law and within the prescribed limitation as per the decisions of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

9. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

10. However, considering the fact that the Order dated 23.06.2025 was passed pursuant to the reply to the Show Cause Notice in GST DRC-01 dated 09.10.2024, thus, this Court is inclined to remit back the matter to the 1st Respondent subject to the Petitioner depositing 15% of the disputed of the tax over and above 10% of disputed tax pre-deposited at the time of filing of the appeal under Form GST APL-01, dated 26.10.2025, in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

11. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final 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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 15% of the disputed tax as ordered above, and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order dated 23.06.2025.

13. In case the Petitioner fails to comply with any of the stipulations, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law, as if this Writ Petition was dismissed *in limine* today.

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

15. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

09-03-2026
(2/2)

Neutral Citation: Yes/No

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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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