IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7818 of 2026
and W.M.P.Nos.8425 & 8426 of 2026

M/s. Rakhee Fenestration LLP
Rep.by its Partner Nikhita Jain No.71/C, M G Road, Pudupet, Krishnagiri, Hosur, Tamil Nadu 635 109

Vs

1. Deputy Commissioner (ST)
   Appellate Authority,
   Commercial Taxes Department,
   Salem, Tamil Nadu
2. Assistant Commissioner (ST)
   Hosur South Ill Commercial Taxes Building,
   Seetharam Nagar, Hosur 635 109

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records of the 1st Respondent in the Impugned Acknowledgement passed by 1st Respondent vide Form APL 02 in Ref.No.ZD330925041275E dated 03.09.2025 and quash the same and consequentially direct the 1st Respondent to restore the appeal filed by the petitioner on 26.07.2025 by condoning the delay and release the bank attachments and pass

For Petitioner(s): Mr. Jitendra Kumar

For Respondent(s): Mr.C.Harsharaj, Special Government Pleader

ORDER

Mr.C.Harsharaj, the 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 Acknowledgment dated 03.09.2025 passed by the office of the first respondent whereby the petitioner's appeal dated 26.07.2025 filed against the Assessment order dated 12.04.2025 on the ground of limitation.

4. The said appeal has been filed within the condonable period of limitation, however after the expiry of limitation. The limitation expired on 11.07.2025. Thereafter, the petitioner had another month's time to file an appeal along with a petition to condone the delay. Instead of filing the application for condoning the delay, the petitioner filed an appeal on 26.07.2025 within the condonable period of limitation.

5. Under these circumstances, the office of the first respondent has rejected the appeal on the ground of delay. The dismissal of delay by the first respondent cannot be found fault with, as it is strictly in accordance with Section 107 of the respective GST Enactments and as per the decision of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70.

6. Considering the fact that the appeal was filed within the condonable period of limitation and following the consistent view taken by this Court under similar circumstances, the impugned order dated 03.09.2025 passed by the office of the first respondent is quashed and the case is remitted back to the first respondent to pass fresh orders on merits and in accordance with law, taking into account of the fact that the petitioner had already deposited 10% of the disputed tax confirmed vide order dated 12.04.2025 at the time of filing an appeal dated 26.07.2025.

7. In view of the aforesaid pre-deposit by the petitioner, the attachment of the bank account of the Petitioner on 12.02.2026 shall be lifted if the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

8. Needless to state, before passing any such order, the 1st espondent shall give due notice to the Petitioner.

9. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

25-02-2026

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

BKN

To:

1. Deputy Commissioner (ST)
   Appellate Authority,
   Commercial Taxes Department,
   Salem, Tamil Nadu
2. Assistant Commissioner (ST)
   Hosur South Ill Commercial Taxes Building, Seetharam Nagar, Hosur 635 109

C.SARAVANAN, J.

BKN

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