IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8274 of 2026
AND
WMP No.10867 of 2026 in WP.No.32274 of 2015

WP.No.8274 of 2026

M/s.Navasakthi Township Developers Pvt.Ltd.,
Rep.by its Managing Director
East Coast Road (Puducherry-Cuddalore Road)
Periyakattupalayam Village
Ariyanuppam Post
Puducherry-605 007. ... Petitioner

Vs.

1.Commissioner of Central Excise
& Service Tax
Post Box No.104
Guber Avenue
Puducherry 605 001.

2.Customs, Excise and Service Tax Appellate
Tribunal, 26 Haddows Road
Shastri Bhavan Annex, 1st Floor
Chennai 600 006. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, directing the 2nd Respondent to accept the

Appeals on payment of 7.5 of Service Tax amount against Order In Original No. 19 and 20 of 2015 ST C dated 07.07.2015 passed by the 1st Respondent by extending the time limit fixed vide Order dated 20.01.2020 passed in W.P.32274 of 2015 by this Honble Court.

WMP No.10867 of 2026 in WP.No.32274 of 2015

M/s.Navasakthi Township Developers Pvt. Ltd.,
Rep.by its Managing Director
East Coast Road (Puducherry-Cuddalore Road)
Periyakattupalayam Village
Ariyanuppam Post
Puducherry-605 007. ... Petitioner

Vs.

Commissioner of Central Excise
& Service Tax
Post Box No.104
Guber Avenue
Puducherry 605 001. ..Respondent

Prayer: Writ Miscellaneous Petition filed under Article 226 of the Constitution of India, to extend the time limit fixed by this Honble Court vide Order dated 20.01.2020 in W.P. No. 32274 of 2015 for filing the statutory appeal before the Customs, Excise and Service Tax Appellate Tribunal, Chennai against the Order In Original No. 19 & 20 of 2015 (ST) (C) dated 07.07.2015 passed by the Respondent.

For Petitioner : Mr.T.Ramesh

For Respondents : Mr.Sai Srujan Tayi
Senior Standing Counsel
and
Ms.Pooja Jain
Junior Standing Counsel

COMMON ORDER

By this common order the above miscellaneous petition and the writ petition are disposed of.

2.This the second round of litigation before this Court.

3.Earlier, the petitioner had suffered an adverse order dated 07.07.2015 in the hands of the respondent vide order in Original No.19 & 20/2025 (ST)(C)/C.No.V/ST/15/103/2013-ST-ADJ. The petitioner filed WP.No. 32274 of 2015, challenging the aforesaid order dated 07.07.2015.

4.The aforesaid writ petition was disposed by this Court vide order dated 20.01.2020 with the following observation :-

"5. That being the case, I am of the view that the Petitioner should be allowed to file statutory appeal before the Tribunal within a period of three months from the date of receipt of a copy of this order. It is needless to state that while filing the appeal, the Petitioner shall deposit 7.5% of tax along with the appeal. The writ Petition stands disposed with the above observation. If such an appeal is filed within the above period, the Tribunal is requested to take up the appeal on merits without reference to the question of limitation. No costs. Consequently, connected miscellaneous petition is closed.

5.It appears that the order was eventually dispatched by the Registry of this Court on 07.05.2020, by which time, the Country was under lockdown due to COVID 19 from March 2020.

6.It is in this background, the petitioner has now approached this Court for a direction to the Tribunal/2nd respondent in WP.No.8274 of 2026 to entertain the appeal.

7.When the above writ petition in WP.No.8274 of 2026 was listed for admission, this Court was of the view that the petitioner ought to have filed an application for extending the time limit prescribed vide order dated 20.01.2020 of this Court in WP.No.32274 of 2015. Hence, the above miscellaneous petition WMP No.10867 of 2026 has now filed by the petitioner in WP.No.32274 of 2015 with the following Prayer:

> "to extend the time limit fixed by this Honble Court vide Order dated 20.01.2020 in W.P. No. 32274 of 2015 for filing the statutory appeal before the Customs Excise and Service Tax Appellate Tribunal Chennai against the Order In Original No. 19 & 20 of 2015 STC dated 07.07.2015 passed by the Respondent or pass such other order or orders as this Honble Court may deem fit and proper in the facts and circumstances of the case and thus render justice".

8.The Tribunal before which the appeal has to be filed has powers to condone the delay in filing the appeal beyond three months, as per Clause (5) to Section 86 of the Finance Act, 1994.

9.The learned counsel for the respondents would submit that the demand that has been confirmed pertains to the tax period 2010-2013 and that the petitioner is not a small concern, but established Real Estate Business Enterprises incorporated under the provisions of the Companies Act, 1956.

10.It is further submitted that there is an enormous delay in approaching this Court for extension of time and therefore, WP.No.8274 of 2026 and WMP.No.10867 of 2026 in WP.No.32274 of 2015 shall be dismissed, as the petitioner was not serious in pursuing the appeal remedy as per the order dated 20.01.2020.

11.At this stage, the learned counsel for the petitioner would submit that the petitioner may be subjected to such other terms as a condition in addition to the condition prescribed vide order dated 20.01.2020 for granting liberty to prefer an appeal.

12.Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondents and taking note of the reality, the writ petition and the miscellaneous petition is disposed of by extending the time limit by another 30 days from today to file an appeal subject to the petitioner complying with the terms and conditions of the order dated 20.01.2020 together with additional pre-deposit of Rs.12,00,000/- over and above 7.5% ordered vide order dated 20.01.2020.

13. Needless to state that the amount so deposited shall be appropriated or adjusted or refunded, subject to the final order to be passed by the Tribunal in the proposed appeal to be filed by the petitioner.

14.It is made clear that in cases the petitioner fails to comply with the above stipulation, this writ petition and the writ miscellaneous petition shall be deemed to have been dismissed today by this order.

15.In the result, Miscellaneous petition is ordered as above and the writ petition is dismissed. No costs.

11.03.2026

Neutral Citation : Yes / No
kp
Note: Issue order copy on 12.3.2026

To:

1.Commissioner of Central Excise
& Service Tax, Post Box No.104
Guber Avenue Puducherry 605 001.

2.Customs, Excise and Service Tax Appellate
Tribunal, 26 Haddows Road
Shastri Bhavan Annex, 1st Floor
Chennai 600 006.

C.SARAVANAN, J.

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W.P.No.8274 of 2026
and
W.M.P.Nos10867 of 2026
in WP.No.32274 of 2015

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