



WEB COPY



W.P.Nos.12375 & 12379 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.12375 & 12379 of 2026

and

W.M.P.Nos.13524, 13527, 13532 & 13533 of 2026

Sei Tejas Private Limited
Represented by Authorized Signatory,
No.172/714A, 7th Floor, Spencer Plaza
Anna Salai, Chennai,
Tamil Nadu – 600 002.

... Petitioner in both W.Ps

Vs.

1. Deputy Commissioner (CT)
GST Appeal, Chennai-I
3rd Floor, C.T. Annexe Building No.1
Greens Road, Chennai – 600 006.

2. The Assistant Commissioner (ST)
Valluvar Kottam Assessment Circle,
6th Floor, PAJPM Building,
Greens Road, Chennai – 600 006.

... Respondents in both W.Ps

Prayer in W.P.No.12375 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the 1st Respondent in the impugned order GST-



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APL-02 bearing reference number 33AAUCS0450R1ZQ dated 21.01.2026 and quash the same, and consequently direct the 1st Respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

Prayer in W.P.No.12379 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the 2nd Respondent in the impugned order GST-DRC-07 bearing reference number ZD330925174808T dated 15.09.2025 and quash the same, and consequently direct the 2nd Respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner : Mr.V.Veeraraghavan
in both W.Ps

For Respondents : Ms.Amirtha Poonkodi Dinakaran
in both W.Ps Government Advocate

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the respondents.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondents, these writ petitions are being disposed of at the time of admission.



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3. In W.P.No.12379 of 2026, the petitioner has challenged the impugned Order dated 15.09.2025 passed by the 2nd respondent for the tax period 2021-2022.

4. In W.P.No.12375 of 2026, the petitioner has challenged the impugned Order dated 21.01.2026 passed by the 1st respondent, whereby the petitioner's appeal against the Order dated 15.09.2025 passed by the 2nd respondent was rejected on the ground of limitation.

5. It is noticed that the appeal has been filed beyond the statutory limitation period, however, within the condonable period, as the period of limitation expired on 15.12.2025 and the appeal was filed on 14.01.2026.

6. Considering the fact that the petitioner has already pre-deposited 10% of the disputed tax at the time of filing the appeal, I am inclined to restore the appeal filed before the 1st respondent on 14.01.2026.

7. Accordingly, W.P.No.12375 of 2026 is allowed, and the appeal filed on 14.01.2026 before the 1st respondent is restored. Consequently, W.P.No.12379 of 2026 is dismissed.



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8. The 1st respondent shall dispose of the appeal on merits and in accordance with law, within three months from the date of receipt of a copy of this order, after affording an opportunity of hearing to the petitioner. All the connected miscellaneous petitions are closed. No costs.

30.03.2026

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Neutral Citation : Yes / No

To

1. The Deputy Commissioner (CT)
GST Appeal, Chennai-I
3rd Floor, C.T. Annexe Building No.1
Greens Road, Chennai – 600 006.
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C.SARAVANAN, J.

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