IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13895 of 2026
and
WMP Nos.15135 & 15139 of 2026

Poundass Surendran
S/o Poundass. M, Sole Proprietor of Isha Stamping,
No.7, Konraj Kuppam, Saraswathi Nagar,
Ayanampakkam, Chennai, Tamil Nadu-600 095.

..Petitioner(s)

Vs

1. The Deputy Commercial State Tax Officer 1,
Office of the Assistant Commissioner (ST),
JJ Nagar Assessment Circle,
Integrated Commercial Taxes and Registration,
Department Building, Room No 333, 3rd Floor,
Nandanam, Chennai 600 035.

2. The Assistant Commissioner of State Tax,
Office of the Assistant Commissioner (ST),
JJ Nagar Assessment Circle,
Room No. 208 PAPJM Building, Annexe
Building,Greams Road, Chennai 600 006

3. The Appellate Deputy Commissioner (CT),
GST Appeals – I, Greams Road, Chennai.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the records relating to Impugned Order in Form GST APL-02 dated 17.12.2025 bearing Reference No ZD331225265511P issued by the 3rd Respondent and quash the same and consequentially direct the 3rd Respondent to restore the Appeal filed by the petitioner.

For Petitioner(s): Ms. Vijayalakshmi

For Respondent(s): Ms. Amirtha Poonkodi Dinakaran,
Government Advocate

ORDER

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

2. This Writ Petition is disposed of at the stage of admission after hearing the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. The petitioner is before this Court against the Impugned Order dated 17.12.2025, whereby the Petitioner's appeal dated 18.11.2025 against the Order-in-Original dated 19.07.2025 has been rejected on the ground of limitation.

4. It is noticed that the Petitioner had already deposited 10% of the disputed tax at the time of filing of the appeal on 18.11.2025, (i.e., the last date before the limitation for filing of appeal expired). Therefore, the said appeal is filed within the limitation period prescribed for filing an appeal under Section 107 of the respective GST enactments, 2017.

5. The Respondents ought to have considered the application for condonation of delay.

6. Considering the facts and circumstances of the case, and taking note of the fact that the Petitioner had already deposited 10% of the disputed tax at the time of filing of appeal, I am inclined to quash the Impugned Order dated 17.12.2025 and restore the appeal filed by the Petitioner before the 3rd Respondent and consequently direct the 3rd Respondent to pass appropriate orders on appeal without further reference to the limitation.

7. Needless to state, before passing final order, the Respondent shall issue due notice to the Petitioner to afford an opportunity of personal hearing.

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

10-04-2026

Neutral Citation: Yes/No

klt

C.SARAVANAN, J.

klt

To

1. The Deputy Commercial State Tax Officer 1,
   Office of the Assistant Commissioner (ST),
   JJ Nagar Assessment Circle,
   Integrated Commercial Taxes and Registration,
   Department Building, Room No 333, 3rd Floor,
   Nandanam, Chennai 600 035.

2. The Assistant Commissioner of State Tax
   Office of the Assistant Commissioner ST,
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