IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 16897 & 16901 of 2026
&
WMP Nos.18171, 18174, 18183 & 18184 of 2026

In Both WPs
Tvl.Sri Lakshmi Narayana Steels
Represent by its Proprietor Krishna chettiar 226,
Anna Salai, Rasipuram,
Namakkal- 637408

..Petitioner(s)

Vs

1. State Tax Officer
   Commercial tax officer,
   Rasipuram Assessment circle,
   Namakkal
2. Deputy Commissioner (CT)
   Appellate Authority- GST
   Salem

..Respondent(s)

PRAYER in W.P.No.16897 of 2026: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the 2nd respondent herein FORM GST APL-02 in GSTIN 33ACDPA5561H1Z1 with Reff No. ZD330226242595F dated 27.02.2026 and quash the proceedings dated 27.02.2026 and further direct the 2nd respondent to entertain the appeal, by applying the principle under Section 14(2) of the Indian Limitation for exclusion of time.

PRAYER in W.P.No.16901 of 2026: Writ petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to call for the records of the 2nd respondent herein FORM GST APL-02 in GSTIN

33ACDPA5561H1Z1 with Reff No. ZD330226242555J dated 27.02.2026 and quash the proceedings dated 27.02.2026 and further direct the 2nd respondent to entertain the appeal, by applying the principle under Section 14(2) of the Indian Limitation for exclusion of time.

In Both WPs

For Petitioner(s): Mr.N Chandirasekar

For Respondent(s): Mr.R.Sethu Prabakaran
Government Counsel (Tax)

COMMON ORDER

Separate orders dated 27.02.2026 of the appellate authority rejecting the appeals on grounds of limitation are impugned herein.

2. Learned counsel for the petitioner submits that rectification petitions were lodged before the original authority in the *bona fide* belief that there were errors apparent in the orders in original. Such rectification petitions were rejected on 31.12.2025. Within three months therefrom, the appeals were lodged before the appellate authority. In these circumstances, learned counsel submits that the orders of the appellate authority are liable to be set aside. In the alternative, learned counsel submits that the matters may be remanded to the original authority and that the petitioner is willing to remit 25% of the disputed tax demand as a condition therefor within 30 days from the date of receipt of a copy of this order.

3. Mr.R.Sethu Prabakaran, learned Government Counsel, accepts notice on behalf of both the respondents.

4. On perusal of the orders in original, it is clear that such orders had been issued without hearing the petitioner. The appeals therefrom were rejected solely on grounds of limitation.

5. In these circumstances, subject to the petitioner remitting 25% of the disputed tax demand within 30 days, the appellate orders and the orders in original are set aside by moulding the relief. Consequently, the matters are remanded to the original authority for reconsideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of receipt of a copy of this order. While considering the pre-deposits, the deposits of 10% at the time of institution of the appeals shall be given credit to and the matters may be entertained subject to the remittance of the additional 15% of the disputed tax demand in each writ petition.

6. With the above observations, both these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

01-06-2026

Neutral Citation: Yes/No
KAL

To

1. State Tax Officer
Commercial tax officer,
Rasipuram Assessment circle,
Namakkal

2. Deputy Commissioner (CT)
Appellate Authority- GST
Salem

SENTHILKUMAR RAMAMOORTHY, J.

KAL

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