



W.P.No.14281 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.14281 of 2024

and

W.M.P.No.15499 of 2024

M/s.AARTHI CONSTRUCTIONS,
Represented by its Partner Mr.G.Selvaraj,
Having its Registered Office at:
New No.14A, Old No.9A,
West Club Road, Shenoy Nagar,
Chennai – 600 030.

... Petitioner

Vs.

1. The Commissioner,
OFFICE OF COMMISSIONER (ST),
GST – Appeal, Chennai – 1,
C.T.Annexe Building, 3rd Floor,
No.1, Greams Road, Chennai-600 006.
2. The Deputy Commissioner,
OFFICE OF DEPUTY COMMISSIONER (ST),
GST-Appeal, Chennai-1,
C.T.Annexe Building, 3rd Floor,
No.1, Greams Road, Chennai-600 006.
3. The Assistant Commissioner,
OFFICE OF ASSISTANT COMMISSIONER (ST0,
Kilpauk Assessment Circle,
No.53, 3rd Floor, First Avenue,
Anna Nagar, Chennai – 600 102.

... Respondents



W.P.No.14281 of 2024

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of impugned dismissal order vide offline order GSTN/33ABCF8058M2Z7/2017-2018, dated 06.04.2023, and online order ZD330623108228N/2017-18 dated 23.06.2023 by the 3rd Respondent in which the above orders confirmed by the 2nd Respondent in the condone delay petition in filing the GST which the above order of appeal by its rejection Memorandum order Ref:Spl Reg No.3/2024/A1 dated 15.02.2024 and quash the same and consequently directing the 2nd and 3rd respondents to allow the condone delay of 123 days and to take the GST appeal on file.

For Petitioner : M/s.Sri Harini

For Respondents : Mr.TNC.Kaushik

Additional Government Pleader (T)

ORDER

This writ petition is being disposed of after hearing the learned counsel for the petitioner and the learned counsel for the respondent.

2. In this writ petition, the petitioner has challenged the impugned Appeal rejection order dated 15.02.2024 passed by the office of the second respondent and the impugned Assessment order dated 23.06.2023 (detailed order dated 06.04.2023) passed by the 3rd Respondent.



W.P.No.14281 of 2024

WEB COPY

3. The appeal filed by the Petitioner on 14.02.2024 was rejected by the impugned appeal rejection order dated 15.02.2024 on the ground of limitation.

4. It is noticed that the petitioner has already pre-deposited 10% of the disputed tax at the time of filing the appeal on 14.02.2024.

5. It is further noticed that the petitioner, on 13.02.2024 paid a further sum of Rs. 7,61,580/- towards the demand confirmed vide impugned Assessment order dated 23.06.2023 (detailed order dated 06.04.2023).

6. The learned counsel for the respondent, however, is unable to confirm the same.



W.P.No.14281 of 2024

WEB COPY

7. Considering the fact that the entire disputed tax was already paid by the petitioner, the petitioner is permitted to obtain a suitable certificate from the jurisdictional Assessing Officer certifying that the aforesaid amount was paid towards the tax demand confirmed vide impugned Assessment order dated 23.06.2023 (detailed order dated 06.04.2023).

8. On receipt of the said certificate, the petitioner granted with liberty to file a fresh appeal before the 2nd Respondent within a period of 15 days from the date of receipt of a copy of this order.

9. In case the petitioner files such appeal after complying with above stipulation, the 2nd respondent/office of the 2nd respondent shall dispose of the appeal on merits without further reference to limitation.

10. Needless to state, before passing any final order, the Petitioner shall be heard.



W.P.No.14281 of 2024

11. The writ petition is disposed of with the above observations. No

costs. Consequently, the connected W.M.Ps. are closed.

22.01.2026

nvi

Neutral Citations: Yes/No

To:

1. The Commissioner,
OFFICE OF COMMISSIONER (ST),
GST – Appeal, Chennai – 1,
C.T.Annexe Building, 3rd Floor,
No.1, Greams Road, Chennai-600 006.
2. The Deputy Commissioner,
OFFICE OF DEPUTY COMMISSIONER (ST),
GST-Appeal, Chennai-1,
C.T.Annexe Building, 3rd Floor,
No.1, Greams Road, Chennai-600 006.
3. The Assistant Commissioner,
OFFICE OF ASSISTANT COMMISSIONER (ST0,
Kilpauk Assessment Circle,
No.53, 3rd Floor, First Avenue,
Anna Nagar, Chennai – 600 102.



WEB COPY



W.P.No.14281 of 2024

C.SARAVANAN, J.

nvi

W.P.No.14281 of 2024 and
W.M.P.No.15499 of 2024

22.01.2026