IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 23105 of 2026
and WMP.Nos.25029 & 25034 of 2026

Aadhiti Industries
Represented by its Proprietor G.Suriyaprakash,
13/5 Industrial Road, Jagannathapuram,
Azhinjivakkam Village,
Thiruvallur- 600 067.

..Petitioner

Vs

1. The Deputy Commissioner (CT) (Appeals)
   O/o. The Deputy Commissioner (CT)
   (Appeals),
   Tiruvallur and Kancheepuram
   Thiruvallur (Headquarters)
   Chennai-600 006.

2. The Assistant Commissioner (ST) (FAC)
   Ponneri Assessment Circle, Station Room
   No.106, 1st Floor, Integrated Commercial
   Taxes Building, Elephant Gate, Wall Tax Road,
   Chennai 600 003.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the Impugned Order of Rejection in Form GST APL-02 in Reference No. ZD330626015197G dated 02.06.2026 passed by the 1st Respondent and quash the same and consequently direct the 1st Respondent to entertain the appeal of the Petitioner, records, documents and pass a fresh order after affording a personal hearing to the Petitioner.

For Petitioner: Mr. M.Hariharan

For Respondents: Ms. G. Dhana Madhri
Government Counsel (Tax)

ORDER

An appellate order rejecting the petitioner's appeal solely on the ground of limitation is assailed herein.

2. The petitioner assailed assessment order dated 09.12.2025 by lodging the appeal on 09.04.2026 in the physical mode. While lodging the appeal, the petitioner has explained that he was unable to lodge the appeal through the portal because he received a response that the appeal can only be filed after making complete payment of taxes. In spite of having made the pre-deposit of 10%, he stated that such response was received.

3. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

4. The petitioner has placed on record proof of filing the appeal physically on 09.04.2026. The acknowledgment of office of the appellate authority is contained on the document. On examining the reason for the delayed filing, I am satisfied that sufficient cause is shown for condoning such delay.

5. Accordingly, the impugned order is set aside and the matter is remanded to the appellate authority for re-consideration. The appellate authority is directed to consider and dispose of the appeal on merits without going into the question of limitation. In view of the above order, the attachment, if any, of the petitioner's bank account in relation to the impugned order shall stand raised.

29-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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