IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.30837 of 2025
and
W.M.P.Nos.34534 and 34535 of 2025

M/s.TPL IAV VOZ CPRR Joint Venture,
Having its office at
Survey No.403, Kattur Road, Minjur,
Neitharvoyal Panchayat,
Thiruvallur, Tamil Nadu – 601 203.
Represented by its Authorized Signatory
Mr.Maruthi Ravi Kumar Bhuvanagiri. ... Petitioner

Vs.

1.The Assistant Commissioner of State Tax,
Ponneri Assessment Circle,
Room No.106, 1st Floor,
Integrated Commercial Taxes Building,
Elephant Gate Bridge Road, Chennai – 600 003.

2.The Deputy Commissioner of State Tax,
GST Appeals, 3rd Floor,
C.T.Annexe Building No.1,
Greams Road, Chennai,
Tamil Nadu – 600 006. ... Respondents

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 on the file of the respondent in the impugned proceedings against impugned appeal rejection order in Form GST APL – 02 vide ARN:AD330723046034G dated 09.05.2025 passed by the Respondent No.2 under the provisions of CGST/TNGST Act, 2017 as being void, arbitrary and being violative of Articles 14, 19(1)(g) and 265 of the Constitution of India, and to consequently direct the Respondents to admit and adjudicate the appeal dated 24.07.2023 on merits.

For Petitioner : Mr.P.Venkata Prasad
for M/s.P.R.Lavanya

For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

Heard the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

2. The Petitioner has challenged the impugned order dated 09.05.2025 passed by the 2nd Respondent, whereby, the Petitioner's appeal against the order dated 26.04.2023 filed on 24.07.2023 has been rejected on the ground of limitation.

3. Said appeal filed on 24.07.2023 is within the period of limitation under Section 107 of the respective GST enactments, as the

limitation would have expired on 24.07.2023. However, the 2nd Respondent has wrongly concluded that the said appeal was beyond the limitation of 90 days from the date of the order. Thus, it is evident that there is a clear mistake committed by the 2nd Respondent / Appellate Authority in computing the period of limitation for filing an appeal.

4. Therefore, the impugned order dated 09.05.2025 is liable to be quashed and the case is remitted back to the 2nd Respondent to pass a fresh order on merits and in accordance with law.

5. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

6. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

28.01.2026

Neutral Citation: Yes / No
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To:

1.The Assistant Commissioner of State Tax,
Ponneri Assessment Circle,
Room No.106, 1st Floor,
Integrated Commercial Taxes Building,
Elephant Gate Bridge Road, Chennai – 600 003.

2.The Deputy Commissioner of State Tax,
GST Appeals, 3rd Floor, C.T.Annexe Building No.1,
Greams Road, Chennai,
Tamil Nadu – 600 006.

C.SARAVANAN, J.

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