IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38700 of 2025
and
W.M.P.Nos.43275 and 43276 of 2025

Sundar Sons (India) Exports,
Represented by its Partner and Authorized Signatory … Petitioner

Vs.

1.Assistant Commissioner,
Salem Town (West),
Integrated Commercial Tax Building,
GST Commissionerate,
Pitchards Road,
Hasthampatty,
Salem – 636 007.

2.Deputy Commissioner (CT),
Integrated Commercial Tax Building,
GST Commissionerate,
Pitchards Road,
Hasthampatty,
Salem – 636 007. … 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 relating to the Impugned Order in Form GST APL-02 dated 28.08.2025 bearing Reference No.ZD3308253349229 issued by the 2nd Respondent, to quash the same and direct the 2nd Respondent to restore the Appeal filed by the Petitioner.

For Petitioner : Ms.Disha Jain

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

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

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of 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 28.08.2025, passed by the 2nd Respondent, whereby the Petitioner's appeal was rejected on the ground of limitation.

4. The appeal was filed beyond the condonable period of limitation. The reason forthcoming for the delay is that, the Petitioner was pursuing with the remedy under Section 161 of the respective GST Enactments as against the order dated 26.02.2025, passed by the 1st Respondent.

5. There is only a marginal delay as the appeal has been filed 54 days beyond the condonable period of limitation.

6. However considering the fact that the Petitioner may have a case on merits, the case is remitted back to the 2nd Respondent to pass a fresh order in appeal on merits after hearing the Petitioner in lieu of impugned Order dated 28.08.2025, without further reference to limitation.

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

12.02.2026

Neutral Citation : Yes / No

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To:

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GST Commissionerate,
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Hasthampatty,
Salem – 636 007.

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Integrated Commercial Tax Building,
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C.SARAVANAN, J.

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