



WEB COPY

WP No. 43334 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 43334 of 2025
and WMP No.48511 of 2025**

Smag Peiner Grabs India Private Limited
Represented by its Director C Rohit Chidambaram, 38,
Second Line Beach, Burhani Building, Chennai-01

..Petitioner

Vs

Assistant Commissioner(state Tax)
Harbour Assessment Circle,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai-600 003

..Respondent

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, pleased to call for the impugned order of the respondent passed in GSTIN NO.33AALCS2863H1Z7/2023-24 dated 18.7.2025 and quash the same.

For Petitioner : Mr. N. Murali, for Ms. A. Divya

For Respondent : Ms. Amirtha Poonkodi Dinakaran,
Government Advocate

ORDER

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

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 appearing for the Respondent.



3. The Petitioner is before this Court against the Impugned Proceedings issued by the 1st Respondent vide in Form GST RFD - 03 dated 18.07.2025, whereby the Petitioner's refund claim application in Form GST RFD – 01, has been rejected.

4. The learned counsel for the Petitioner submitted that though the Petitioner had approached this Court within the time that would have been available before the Appellate Authority, the statutory period for filing such appeal have now expired, at this distant point of time.

5. Considering the facts and circumstances of the case, and the submission made by the learned counsel for the Petitioner, this Court is inclined to grant liberty to the Petitioner to file an appeal before the Appellate Authority, within a period of 30 days from the date of receipt of a copy of this order.

6. On such filing, the Appellate Authority shall entertain the appeal without reference to limitation and dispose of the same on merits, in accordance with law, as expeditiously as possible on its turn.

7. Needless to state, before passing any such order, the Respondent shall issue due notice to the Petitioner.



8. This Writ Petition stands disposed of with the above observations.

No costs. Consequently, the connected miscellaneous petition is also closed.

11-03-2026

Neutral Citation: Yes/No

klt

To

The Assistant Commissioner (State Tax)
Harbour Assessment Circle,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai-600 003



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C.SARAVANAN, J.

klt

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