IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.596 of 2026
and
W.M.P.Nos.722 and 723 of 2026

M/s.MMR Nathan Rice Traders Private Limited,
Represented by its Proprietor,
Mr.Ravindranathan Indra,
No.427/171, K H Road, Ayanavaram,
Chennai – 600 023. ... Petitioner

Vs.

1. The Deputy Commissioner (CT),
GST Appeal 1
Main Building, 2nd Floor,
No.1 Greams Road,
Chennai – 600 006.

2. The State Tax Officer / Commercial Tax Officer,
Ayanavaram Assessment Circle,
Station: No.1, Greams Road, 3rd Floor,
PAPJM Annex Building,
Chennai – 600 006. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned rejection order FORM GST APL 02, against ARN No.AD331125007392M, dated 07.11.2025, on the file of the first Respondent herein and the quash the same as illegal, arbitrary against the principle of natural justice and against the law.

For Petitioner : Mr.Poojesh J
For Respondents : Mr.V.Prashanth Kiran,
Government Advocate

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ORDER

This writ petition is disposed of at the stage of admission after hearing the learned counsel for the petitioner and the learned counsel for the respondents.

2. The petitioner is before this Court against the impugned order dated 07.11.2025, whereby the petitioner's appeal filed on 06.11.2025 before the first respondent against the order dated 04.07.2025 of the second respondent passed for the tax period 2021–2022 was rejected on the ground of limitation.

3. The limitation period for filing the appeal under Section 107(1) of the respective GST Enactments expired on 03.10.2025. The condonable period of limitation for filing such an appeal expired on 03.11.2025. However, the appeal was filed by the petitioner on 06.11.2025.

3.Considered the submisions of the learned counsel for the Petitioner and the Respondents, there is only a marginal delay of three (3) days in filing the appeal before the 1st Respondent. The reasons assigned in the Affidavit for such delay appears to be reasonable. Therefore, the delay in filing the appeal is condoned.

4. Accordingly, this writ petition is disposed of and the impugned order passed by the first respondent is set aside. Consequently, the matter is remitted back to the first respondent to pass a fresh order on merits and in accordance with law without reference to limitation on its own turn.

5. Needless to state, the petitioner shall be afforded an opportunity of hearing before passing the final orders.

6. The writ petition is allowed with the above observations. No costs. Consequently, connected W.M.Ps are closed.

20.01.2026

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Neutral Citations: Yes/No
To:

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C.SARAVANAN, J.

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