IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50219 of 2025
and
W.M.P.Nos.56184 and 56185 of 2025

Mohammed Ajmathulla
Proprietor of M/s.Connectus,
No.2 B, Govindasamy Nagar,
Abathanapuram, Vadalur – 607 303. ... Petitioner

Vs.

1.The Assistant Commissioner of GST and Central Excise,
Cuddalore Division – 1,
Vallalar Nagar, Manjakuppam,
Cuddalore – 607 001.

2.The Commissioner of GST and Central Excise (Appeals),
Circuit office Trichy,
No.1, Williams Road, Cantonment,
Trichy – 620 001. ... 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 and quash the order dated 31.12.2024 DIN & Order No.20241259KV0000444FEE passed by the 2nd Respondent in proceedings A.No.18/2023-ST(TRY) as being rejected as "time barred" is arbitrary and unjust and consequently direct the 2nd Respondent to take the appeal on the file and disposed of the same giving opportunity to the Petitioner.

For Petitioner : Ms.T.Brindha
for Mr.N R Rajagopalan

For Respondents : Mr.Rajnish Pathiyil
Senior Standing Counsel

ORDER

Mr.Rajnish Pathiyil, learned Senior Standing Counsel 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 Senior Standing Counsel for the Respondents.

3. The Petitioner is before this Court against the impugned order in Appeal No.18/2023-ST(TRY) dated 31.12.2024. By the impugned order, the Petitioner's appeal against the Order-in-Original No.81/2022-ST dated 01.08.2022 has been rejected on the ground of limitation.

4. The said appeal was filed before the 2nd Respondent on 23.02.2023 after the expiry of period of limitation under Section 107 of the respective GST enactments.

5. It is noticed that the Petitioner has already pre-deposited 10% of the disputed tax at the time of filing an appeal on 23.02.2023 against the Assessment order dated 01.08.2022 before the 2nd Respondent.

6. The impugned order came to be passed on 31.12.2024, the present Writ Petition has been filed only on 19.12.2025 and the relief sought for in this Writ Petition cannot be granted in view of the law settled by the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

7. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 90% of the disputed tax, confirmed vide Assessment order dated 01.08.2022, over and above 10% already deposited at the time of filing of an appeal in cash or from the

Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice together with requisite documents to substantiate the case by treating the impugned Order dated 31.12.2024 as an addendum to the Show Cause Notice.

9. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 90% of the disputed tax as ordered above and the Petitioner is not being in arrears of any other amount barring the amount demanded under the impugned Order.

11. In case the Petitioner fails to comply with any of the stipulations, the 1st Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

12. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

05.01.2026

Neutral Citation: Yes / No
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To:

1.The Assistant Commissioner of GST and Central Excise,
Cuddalore Division – 1,
Vallalar Nagar, Manjakuppam,
Cuddalore – 607 001.

2.The Commissioner of GST and Central Excise (Appeals),
Circuit office Trichy,
No.1, Williams Road, Cantonment,
Trichy – 620 001.

C.SARAVANAN, J.

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