**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 08.01.2026

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.50765 and W.M.P.No.56824 of 2025
and
W.P.Nos.50766 and 50768 of 2025

Rajaram Food Products India Limited,
(formerly known as Capricorn Food Products India Limited)
(Represented by its Senior Manager Accounts & Finance)
Mr.T.Ramu,
2nd Floor, 3/20 Avenue Road,
Nungambakkam,
Chennai 600 034. ... Petitioner in all cases

Vs.

1. The State Tax Officer (FAC)
Roving Squad – II,
Hosur Intelligence Division,
Commercial Tax Office,
Hosur – 635 109.

2. The Appellate Deputy Commissioner (ST) (GST – Appelas)
Room No.233, 2nd Floor,
Commercial Taxes Building,
Pitchards Road,
Salem – 636 001. ... Respondents in all cases

Common Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 1st Respondent herein in FORM GST MOV-09 – Order No.2403/2024-25/RS-II/HSR, dated 14.11.2024 and quash the same.

For Petitioner : Mr.K.A.Parthasarathy in all cases
For Respondents : Mr.Prasanth Kiran,
Government Advocate in all cases

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**COMMON ORDER**

By this common order, all these writ petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned counsel for the Respondent.

2. In W.P. No. 50765 of 2025, the petitioner has challenged order dated 14.11.2024 passed in Form GST MOV-09 passed by the 1st Respondent imposing a penalty of Rs.9,25,928/- under Section 129(1)(a) of the respective GST Enactments.

3. The petitioner has filed a statutory appeal against the aforesaid impugned orderdated 14.11.2024 manually before the office of the second respondent /Appellate Authority on 31.01.2025. However, the said appeal has neither been numbered nor taken up for hearing.

4. In W.P. No. 50766 of 2025, the petitioner has sought a writ of mandamus to direct the second respondent to number the aforesaid appeal and dispose of the same on merits.

5. In W.P. No. 50768 of 2025, the petitioner has prayed for a writ of mandamus to direct the second respondent/Appellate Authority to number the electronic appeal to be filed by the petitioner within such time as may be fixed by this Court.

6. There is no dispute that the petitioner filed the statutory appeal on 31.01.2025 against the impugned order dated 14.11.2024. However, such filing was contrary to Rule 108 of the respective GST enactment, 2017.

7. The affidavit filed in support of these present writ petitions also reveal that the summary of the impugned order dated 14.11.2024 was uploaded on the web portal on 18.11.2024 itself.

8. However, the learned counsel for the petitioner submits that the impugned order was not digitally signed and therefore, the petitioner was unable to file the appeal electronically.

9. It is further contended by the learned counsel for the petitioner that this is a procedural issue and that the substantive right of appeal cannot be denied to the petitioner on such technical grounds.

10. The Rules are intended to advance justice and not to defeat the substantive rights guaranteed under provisions of the Act as held by the Hon'ble Supreme Court in ***Commissioner of Sales Tax, Lucknow v. Auraiya Chambers of Commerce (1972) 30 STC 41.***

11. Considering the above, there shall be a direction to the second respondent to accept the appeal filed by the petitioner either manually or to facilitate the petitioner to upload the appeal already filed on 31.01.2025 electronically and thereafter dispose of the same on merits and in accordance with law.

12. In the result, W.P. No. 50765 of 2025 is dismissed and W.P. Nos. 50766 and 50768 of 2025 are disposed of with the above observation. No costs. Consequently, the connected W.M.Ps. are closed.

**08.01.2026**

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Neutral Citations: Yes/No
To:

1. The State Tax Officer (FAC)
   Roving Squad – II,
   Hosur Intelligence Division,
   Commercial Tax Office,
   Hosur – 635 109.

2. The Appellate Deputy Commissioner (ST) (GST – Appelas)
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**C.SARAVANAN, J.**

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