IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :03.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2830 of 2026
and
W.M.P.Nos.3148 and 3151 of 2026

Chief Post Master,
Anna Road Head Post Office,
Old No.27, New No.828, Anna Salai,
Chennai-600 002. ... Petitioner

Vs.

1. The Additional Commissioner (GST)
Audit – 1 Commissionerate,
Anna Nagar Western Extension, Chennai – 600 101.

2. The Joint Commissioner of GST & Central Excise,
Chennai north GST Commissionerate,
Chennai-600 034.

3. The Commissioner Appeal 1
Office of the Commissioner of GST and Central Excise,
26/1 Mahatma Gandhi Road, Nungambakkam,
Chennai-600 034. ... 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 first resondent threin leading to issuance of the impugned Show Cause Notice (SCN) No.538 of 2023-GST-(ADC) issued by the first respondent on 29.12.2023 and quash the same.

For Petitioner : Dr.S.Padma
For Respondents : Mr.A.P.Srinivas,
Special Government Pleader and
Mr.Nalinidhar.T.
Junior Panel Counsel

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ORDER

This writ petition is disposed of at the stage of admission with the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondents.

2. The petitioner has challenged the impugned Show Cause Notice No. 538/2023-GST ADC dated 29.12.2023 issued for the tax period 2017-2018 to 2021-2022. The demand proposed in the impugned Show Cause Notice has been confirmed against the petitioner vide order dated 04.02.2025 passed by the 2nd Respondent.

3. Aggrieved by the Order-in-Original dated 04.02.2025, the petitioner had preferred an appeal on 02.07.2025. The

said appeal was filed by the petitioner with a delay of 27 days beyond the condonable period of limitation prescribed under the Section 107 of the respective GST Enactments.

4. In this background, the Appellate Authority, namely the Commissioner of GST and Central Excise (Appeals) dismissed the appeal vide Order-in-Appeal No. 134/25 (CTA-1) dated 09.09.2025 filed against Order-in-Original No. 538/2023-GST ADC (Order-1) dated 04.02.2025 on the ground of limitation.

5. The learned counsel for the respondent confirms that the petitioner had deposited 10% of the disputed tax at the time of filing the appeal on 02.07.2025 before the Appellate Authority.

6. Considering the fact that the delay in filing the appeal was only marginal viz., 27 days beyond the condonable period of limitation, the matter is remitted back to the third respondent to pass a fresh order on merits, without reference to limitation on its own turn.

7. This writ petition is disposed of with the above observations. No costs. Consequently, the connected W.M.Ps. are closed.

03.02.2026

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Neutral Citations: Yes/No

To:

1. The Additional Commissioner (GST)
   Audit – 1 Commissionerate,
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   Chennai north GST Commissionerate,
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C.SARAVANAN, J.

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