IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2920 of 2026
and
W.M.P.Nos.3268 and 3269 of 2026

Tvl.Sri Ganesh Constructions,
Rep by its Proprietor Thanigaimalai S
No.74, Vadamangalam Road,
VGP Ramanujar Town Part-1,
Sriperumbudur, Kanchipuram – 602 105. ... Petitioner

Vs.

1. State Tax Officer
Group II, Intelligence II
Office of the Joint Commissioner (ST), Intelligence II
No.1 PAPJM Buildings Greams Road Thousand Lights,
Chennai-600 006.

2. Deputy Commissioner (ST)
GST Appeals, Chennai II
No.1, PAPJM Buildings (Annex),
Third Floor, Greams Road,
Chennai-600 006. ... 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 relating to the Order in GST APL -02 dated 25.08.2025 bearing reference no.ZD3308252925153 issued by the 2nd Respondent, to quash the same and direct the 2nd Respondent to restore the Appeal filed by the Petitioner and pass orders on the Appeal on merits.

For Petitioner : Mr.Adithya Reddy
For Respondents : Mr.V.Prashanth Kiran,
Government Advocate
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ORDER

In this writ petition, the petitioner has challenged the impugned order dated 25.08.2025 passed by the office of the second respondent, whereby the petitioner's appeal against the Assessment order dated 07.10.2024 was rejected on the ground of limitation.

2. The aforesaid Assessment order dated 07.10.2024 was passed after considering the petitioner's reply dated 16.05.2024 to the Show Cause Notice the preceded the said order. There was a delay in filing the appeal before the office of the second respondent against the aforesaid order dated 07.10.2024, the appeal was filed only on 15.05.2025, i.e., more than two months beyond the condonable period of limitation.

3. The rejection of the appeal dated 15.005.2025 by the office of the second respondent vide order dated 25.08.2025cannot be found fault with, as the same is strictly in accordance with the decisions of the Hon'ble Supreme Court in ***Singh Enterprises v. Commissioner of Central Excise, Jamshedpur and Others***,

(2008) 3 SCC 70; *Commissioner of Customs and Central Excise v. Hongo India Private Limited and Another*, (2009) 5 SCC 791; and *Assistant Commissioner (CT) LTU, Kakinada and Others v. Glaxo Smith Kline Consumer Health Care Limited*, 2020 SCC OnLine SC 440.

4. Considering the fact that the petitioner may have a case on merits, and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the office of the second respondent / Appellate Authority to pass a fresh order, subject to the petitioner depositing an additional 40% of the disputed tax, over and above the 10% of the disputed tax already deposited at the time of filing the appeal in cash or from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

5. In case the petitioner complies with the above stipulations, the second respondent shall proceed to pass a final order on merits without further reference to limitation. Subject to the petitioner complying with the above stipulations, the attachment of the petitioner's bank account shall stand automatically vacated.

6. It is made clear that the bank attachment shall be lifted subject to the deposit of 40% of the disputed tax as ordered above and provided that the petitioner not being in arrears of any other amount demanded for any other tax period barring the amount demanded under the impugned order.

7. In case the petitioner fails to comply with any of the above stipulations, the first respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this writ petition had been dismissed in limine today.

8. Needless to state, before passing any final order, the Petitioner shall be heard.

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

06.02.2026

nvi

Neutral Citations: Yes/No

To:

1. State Tax Officer
   Group II, Intelligence II
   Office of the Joint Commissioner (ST), Intelligence II
   No.1 PAPJM Buildings Greams Road Thousand Lights,
   Chennai-600 006.

2. Deputy Commissioner (ST)
   GST Appeals, Chennai II
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C.SARAVANAN, J.

nvi

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