IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50044 of 2025
and
WMP Nos.55987 & 55990 of 2025

B.L.International,
Represented by its Proprietor,
Thiru Deendayala Sooda ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Kothavalchavadi Assessment Circle,
Integrated Commercial Taxes Office Complex,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

2.The Deputy Commissioner (ST),
GST Appeal, Chennai (North),
PAPJM Building,
Greams Road, Main Building,
Second Floor, 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 of the impugned order in Form GST APL-02 dated 10.12.2025 having reference No.ZD331225153066P passed by the second respondent and quash the same as illegal, erroneous on facts and violative of principles of natural justice and consequently direct the second respondent to restore the appeal filed by the petitioner.

For Petitioner : Mr.T.Suresh

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate 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 Government Advocate for the Respondents.

3. In this Writ Petition, the petitioner has challenged the order dated 10.12.2025 passed by the second respondent, whereby the petitioner's appeal against the assessment order dated 20.02.2025 in DRC-07 passed by the first respondent has been rejected on the ground of limitation.

4. It is noticed that after the assessment order dated 20.02.2025 in DRC-07 was passed by the first respondent, the petitioner filed an application

for rectification on 16.05.2025, which came to be rejected by an order dated 18.09.2025. In this background, the petitioner filed an appeal against the order dated 20.02.2025 on 13.11.2025, which has now culminated in the impugned order dated 10.12.2025. At the time of filing of the appeal on 13.11.2025, the petitioner has pre-deposited 10% of the disputed tax.

5. Following the consistent view taken under similar circumstances, the impugned order is quashed and the case is remitted back to the second respondent to pass a fresh order on merits without reference to limitation, subject to the petitioner depositing another 15% over and above 10% already that was pre-deposited at the time of filing of the appeal within a period of a thirty (30) days from the date of receipt of a copy of this order.

6. In case the Petitioner files an appeal within such time and the second Respondent shall proceed to pass a final order on merits after hearing the petitioner and in accordance with law as expeditiously as possible, without reference to limitation.

7. In case the Petitioner fails to comply with any of the above stipulations, the 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.

8. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

02.01.2026

mtl
Neutral Citation : Yes /No

To:

1.The Assistant Commissioner (ST),
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Integrated Commercial Taxes Office Complex,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

2.The Deputy Commissioner (ST),
GST Appeal, Chennai (North),
PAPJM Building,
Greams Road, Main Building,
Second Floor, Chennai – 600 006.

C.SARAVANAN, J.

mtl

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