IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 2425 of 2026
and
WMP.Nos.2669, 2670 & 2673 of 2026

NTC Logistics India Private Limited
Represented by its Director Mr. Raaja Sundaram,
New No. 97, Old No. 47,
NTC Towers, Linghi Chetty Street,
Chennai-600001
Tamil Nadu, India

..Petitioner(s)

Vs

1. The Assistant Commissioner / Assistant Commissioner (ST)
   Muthialpet Assessment Circle,
   MUTHAIALPET North-I
   CHENNAI NORTH Tamil Nadu
   3rd Floor, Room No.318, No.32,
   Integrated Commercial tax Offices Complex,
   Elephant Gate Bridge Road, Chennai-600 003
   Tamil Nadu, India.

2. The Deputy Commissioner CT / Deputy Commissioner ST
   GST Appeal Chennai I,
   2nd Floor, Main Building,
   No. 1, Greams Road,
   Thousand Lights West,
   Thousand Lights, Chennai 600006
   Tamil Nadu, India

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records on the file of the Second Respondent and quash the Impugned Order/Acknowledgement under Rule 108 of Central Goods and Services Tax Rules, 2017/ Tamil Nadu Goods and Services Tax Rules, 2017 in Form GST APL-02 dated 04.11.2025 having Reference Number ZD331125052927D in GSTIN: 33AACCN7806N1Z7 issued by the Second Respondent for the FY 2021-22 and direct the Second Respondent to condone the delay and adjudicate the appeal filed by the Petitioner on merits.

For Petitioner(s):	Mr.K.Subash Anbarasu for Mr.N.V. Balaji
For Respondent(s):	Ms.Amirtha Poonkodi Dinakaran Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. In this writ petition, the petitioner has challenged the order dated 04.11.2025 passed by the office of the second respondent, whereby the petitioner's appeal against the assessment order dated 02.07.2025 in Form GST DRC – 07 has been rejected on the ground of limitation. The said appeal has been filed by the petitioner on 01.11.2025 viz., on the last day of the condonable period of limitation.

4. At the time of filing the appeal, the petitioner had deposited 10% of the disputed tax. It is informed by the learned counsel for the petitioner that further recovery has also been made from the petitioner towards the tax demand confirmed by the assessment order dated 02.07.2025.

5. I have considered the submissions of the learned counsel for the petitioner and the learned Government Advocate appearing for the respondents.

6. Following the consistent view taken by this Court under similar circumstances, and considering the fact that the appeal was filed on the last day of the expiry of condonable period of limitation, the impugned order is quashed and the case is remitted back to the 2nd respondent / Appellate Authority to pass a fresh order on merits and in accordance with law as expeditiously as possible, without further reference to limitation.

7. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

23-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

av

To

1. Assistant Commissioner / Assistant
   Commissioner (ST)
   Muthialpet Assessment Circle,
   MUTHAIALPET North-I
   CHENNAI NORTH Tamil Nadu
   3rd Floor, Room No.318, No.32,
   Integrated Commercial tax Offices Complex,
   Elephant Gate Bridge Road, Chennai-600 003
   Tamil Nadu, India
2. Deputy Commissioner CT / Deputy
   Commissioner ST
   GST Appeal Chennai I,
   2nd Floor, Main Building,
   No. 1, Greams Road,
   Thousand Lights West,
   Thousand Lights, Chennai 600006
   Tamil Nadu, India

C.SARAVANAN, J.

av

WP No. 2425 of 2026

23-01-2026