BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.03.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD) No.7766 of 2026
and
W.M.P.(MD) Nos.6347 & 6348 of 2026

M/s.Dhanasekaran,
GSTIN: AFCPD5244CSD001,
No.3/184, Keela Puliyur,
Kulikkarai Post,
Tiruvarur - 613 704. ... Petitioner

Vs.

1.The Assistant Commissioner of GST
and Central Excise,
Thanjavur Division, Ponnagar,
Medical College Road,
Thanjavur - 613 007.

2.The Commissioner (Appeals),
O/o The Commissioner of GST and
Central Excise (Appeals),
Coimbatore Circuit Office at Trichirapalli,
No.1, Williams Road, Contonment,
Thiruchirappalli - 620 001. ... 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 on the file of the first respondent in Order No.31/2022-ST dated

28.03.2022 and consequential rejection of appeal order in Order in Appeal No.117/2025-ST-TRY-APP dated 19.11.2025 passed by the second respondent and to quash the both as cryptic, non-speaking, illegal, arbitrary and wholly without jurisdiction and direct the first respondent to pass order afresh after affording opportunity of personal hearing.

For Petitioner : Mr.N.Sudalai Muthu

For Respondents : Mr.R.Gowrishankar
Senior Standing Counsel

ORDER

This Writ Petition has been filed challenging the order dated 28.03.2022 passed by the first respondent and the order dated 19.11.2025 passed by the second respondent.

2. The best judgment assessment was passed under Section 72 of the Finance Act, 1994 on 28.03.2022. Aggrieved by the same, the petitioner filed an appeal under Section 85(3A) of the Finance Act, 1994. The appeal was also rejected as being beyond time, as against which the present Writ Petition has been filed.

3. The learned counsel for the petitioner would submit that the delay in this case is only 8 days. With reference to Goods and Services

Tax, in general, in exercise of the powers conferred under Section 148 of the Central Goods and Services Tax Act, 2017, a Notification bearing No. 53/2023-Central Tax was issued on 02.11.2023, whereby it was directed that appeals filed beyond the condonable limit shall also be treated as within time and be considered on merits, subject to certain conditions. The learned counsel would also submit that the period in question falls within the pandemic period.

4. The learned Senior Standing Counsel, taking notice on behalf of the respondents, would submit that when there is an outer condonable limit, the appellate authority has no power to condone the delay beyond a period of one month. The appellate authority has categorically found that even after granting the said period of one month, there is still a delay of 8 days in the matter and therefore, the appeal has been dismissed.

5. I have considered the rival submissions made on either side and perused the material records of the case.

6. At the outset, Notification No.53/2023-Central Tax dated 02.11.2023 cannot be applied to the instant case, as the same was issued

with reference to the Finance Act, 1994 and pertains to appeals filed on or before 31.01.2024. However, insofar as the present case is concerned, upon perusal of the order passed by the appellate authority, it is seen that the petitioner received the order-in-original on 05.04.2022. On a perusal of Section 85(3A) of the Act, it is clear that the period of limitation for filing an appeal is two months, with a further condonable period of one month. It is settled law that whenever an outer limit is prescribed for condonation, the same is mandatory. This Court, in exercise of its jurisdiction under Article 226 of the Constitution of India, cannot ordinarily extend the period of limitation.

7. However, two extraordinary circumstances are pleaded in the present case. Firstly, in Notification No.53/2023-Central Tax dated 02.11.2023, considering the plight of the assessees during the relevant period with reference to Goods and Services Tax, in respect of appeals filed under Section 107 of the CGST Act, the time for filing appeals was extended, as a one-time measure, up to 31.01.2024 and the appellate authorities were directed to consider such appeals on merits. Secondly, it is seen that the relevant period, during which the petitioner pleads difficulty, falls within the extraordinary COVID-19 pandemic period. In

view of the said extraordinary circumstances, I am of the view that the further delay in filing the appeal, which is only 8 days, can be condoned and the appeal can be directed to be treated as filed within time and to be considered on merits.

8. In view thereof, the impugned order dated 19.11.2025 passed by the second respondent shall stand set aside. The delay in filing the appeal as against the order-in-original dated 28.03.2022 shall stand condoned and the appeal shall be treated as filed within time and be considered on merits and in accordance with law, as expeditiously as possible.

9. Accordingly, this Writ Petition is allowed. No costs. Consequently, the connected Miscellaneous Petitions are closed.

23.03.2026

JEN
Neutral Citation : No

To
1.The Assistant Commissioner of GST and Central Excise,
Thanjavur Division, Ponnagar,
Medical College Road,
Thanjavur - 613 007.

2.The Commissioner (Appeals),
O/o The Commissioner of GST and Central Excise (Appeals),
Coimbatore Circuit Office at Trichirapalli,
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Thiruchirappalli - 620 001.

D.BHARATHA CHAKRAVARTHY, J.

JEN

W.P.(MD) No.7766 of 2026

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