



W.A.(MD)No.774 of 2026

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **01.06.2026**

CORAM:

THE HONOURABLE **MR.JUSTICE N.SATHISH KUMAR**
AND
THE HONOURABLE **MR.JUSTICE M.JOTHIRAMAN**

W.A.(MD)No.774 of 2026
and
C.M.P.(MD)No.6508 of 2026

Tvl. Kodeeswaran Jewellers,
Rep. by its Partner M. Balasubramanian,
S/o. S. Murugaih,
244, West Car Street,
Thirunelveli Town - 627 006.

...Appellant

Vs.

1. The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner
Of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2. The State Tax Officer/The Commercial Tax Officer,
Commercial Tax New Building,
Civil Supllies Godown Backside,
Thenkasi Road, Vagaikulam,
Ambasamudram,
Thirunelveli District – 627 401.

....Respondents



W.A.(MD)No.774 of 2026

PRAYER:- Writ Appeal – filed under Clause 15 of the Letters Patent, against the order passed by this Court in W.P.(MD)No.3963 of 2026, dated 13.02.2026.

For Appellant : Mr.B.Rooban

For Respondents : Mr.B.Saravanan,
Senior Counsel for Mr.M.P.Senthil,
Counsel for State of Tamil Nadu

JUDGMENT

(Order of the Court was made by **N.SATHISH KUMAR, J.**)

The present Writ Appeal has been filed challenging the order passed by the learned Single Judge dismissing the Writ Petition, which had been instituted assailing the assessment order dated 17.07.2025. The said assessment order proceeded on the premise that the appellant/Writ Petitioner had availed Input Tax Credit in respect of a blocked credit and, on that basis, interest and penalty came to be levied.

2. The learned Single Judge, upon considering the submissions advanced on either side, recorded a finding that the Writ Petition had been filed after a lapse of six months from the date of the impugned



W.A.(MD)No.774 of 2026

WEB COPY

assessment order. The learned Single Judge further found that the petitioner had failed to submit any explanation to the show cause notice issued by the assessing authority. Taking note of the aforesaid circumstances, the learned Single Judge dismissed the Writ Petition.

3. The learned counsel appearing for the appellant would submit that, though the impugned order had been uploaded on the portal, the same could not be easily accessed, as a person is required to navigate through several windows. According to the learned counsel, a small businessman cannot be expected to constantly monitor the portal and verify whether any order has been uploaded. It is his further submission that the appellant came to know of the impugned order only when recovery proceedings were initiated pursuant thereto. Immediately thereafter, the appellant approached this Court by filing the writ petition. Therefore, the delay, if any, in challenging the impugned order cannot be put against the appellant.

4. The learned Senior Counsel appearing for the respondents submitted that the appellant had filed the writ petition after a lapse of six months from the date of the assessment order. It was further submitted



W.A.(MD)No.774 of 2026

that the petitioner had not filed any reply. Therefore, the learned Single Judge had rightly dismissed the writ petition.

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5. We have heard the learned counsel appearing on either side and perused the materials available on record.

6. It is relevant to note that under the Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the said Act'), any person aggrieved by an order passed by the adjudicating authority is entitled to prefer an appeal before the appellate authority within a period of three months from the date on which the said decision or order is communicated, in terms of Section 107 of the said Act. The appellate authority is also empowered to condone a further delay of one month thereafter. Be that as it may, in the present case, the appeal has not been filed within the prescribed period. Since the order had already been uploaded on the portal, the same is to be treated as due communication. No doubt, under Section 107 of the said Act, an appeal is required to be filed within three months from the date of communication of the order. Section 169 of the said Act deals with service of notice and the same reads as follows:



WEB COPY



W.A.(MD)No.774 of 2026

“169. Service of notice in certain circumstances.-

(1) Any decision, order, summons, notice or other communication under this Act or the rules made thereunder shall be served by any one of the following methods, namely:-

(a) by giving or tendering it directly or by a messenger including a courier to the addressee or the taxable person or to his manager or authorised representative or an advocate or a tax practitioner holding authority to appear in the proceedings on behalf of the taxable person or to a person regularly employed by him in connection with the business, or to any adult member of family residing with the taxable person; or

(b) by registered post or speed post or courier with acknowledgement due, to the person for whom it is intended or his authorised representative, if any, at his last known place of business or residence; or

(c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or

*(d) by making it available on the common portal;
or*

(e) by publication in a newspaper circulating in the locality in which the taxable person or the person to whom it is issued is last known to have resided, carried on business or personally worked for gain; or

(f) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence and if such mode is not practicable



WEB COPY



W.A.(MD)No.774 of 2026

for any reason, then by affixing a copy thereof on the notice board of the office of the concerned officer or authority who or which passed such decision or order or issued such summons or notice.

(2) Every decision, order, summons, notice or any communication shall be deemed to have been served on the date on which it is tendered or published or a copy thereof is affixed in the manner provided in sub-section (1).

(3) When such decision, order, summons, notice or any communication is sent by registered post or speed post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by such post in transit unless the contrary is proved.”

7. The aforesaid provision makes it clear that any order or decision made available on the common portal shall be deemed to have been served on the date on which it is tendered or published. It is also relevant to note that various other modes of service are contemplated under the Act, including communication by registered post and speed post, among others. Though uploading on the common portal also constitutes valid service/communication, it is submitted by the learned counsel appearing for the appellant that access to the common portal requires navigating through multiple windows, and therefore it is



W.A.(MD)No.774 of 2026

difficult for a layman to access the same. This aspect is not disputed by the bar also.

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8. Having regard to the aforesaid circumstances, we are of the view that since the authorities have not adopted any other mode of communication, it cannot be expected of a common man or small business person to repeatedly access the common portal through multiple windows to ascertain the orders. The authorities ought to have communicated the order by other modes as well, so as to ensure that the period prescribed for filing an appeal is properly reckoned.

9. In view of the above, though the writ petition has been filed after a lapse of six months, we are of the opinion that the appellant deserves to be granted one further opportunity to prefer an appeal. Since the amount has already been recovered and the only challenge pertains to interest and penalty, the appellant is granted liberty to file an appeal before the Appellate Commissioner, Tirunelveli, within a period of fifteen days from the date of receipt of a copy of this order. On such appeal being filed, the same shall be considered and disposed of on its own merits and in accordance with law.



W.A.(MD)No.774 of 2026

10. With the above direction, this Writ Appeal is disposed of.

There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

[N.S.K., J.] & [M.J.R., J.]
01.06.2026

Index : Yes/No
NCC : Yes/No
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W.A.(MD)No.774 of 2026

WEB COPY

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WEB COPY



W.A.(MD)No.774 of 2026

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W.A.(MD)No.774 of 2026

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