IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19039 of 2026
and W.M.P.Nos.20280 & 20281 of 2026

Meera Prem
Sole Proprietor of Congo Consultant, Old No. 38/1, New No. 25,B-Block, Anna Nagar East,Chennai - 600102.

..Petitioner(s)

Vs

1. The Commissioner of GST and Central Excise (Appeals-I) Office of the Commissioner of GST and Central Excise, Chennai North Commissionerate, Chennai – 600040.

2. The Assistant Commissioner of GST and Central Excise
Purasawalkam Division Chennai North Commissionerate
Chennai -600040.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records relating to the Respondent Order in Appeal No. 299/2023 CTA-I dated 25.09.2023 bearing DIN No. 20230959KT0000018929 quash the same, and pass such other order or orders as this Hon'ble Court.

For Petitioner(s): Ms.Adithya Reddy

For Respondent(s): Mr.Sai Srujan Tayi, SPC
Ms.Pooja Jain, Jr. PC

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ORDER

An order in original dated 30.08.2022 was challenged in W.P.No.10498 of 2023. Said writ petition was disposed of on 05.04.2023 by granting leave to the petitioner to file a statutory appeal within one week. Such statutory appeal was filed on 18.04.2023 and rejected solely on the ground that it was not filed within the one week period specified in order dated 05.04.2023.

2. Mr.Sai Srujan Tayi, learned Senior Panel Counsel and Ms.Pooja Jain, learned Junior Panel Counsel, accepts notice for the respondent.

3. Learned counsel for the petitioner submits that order dated 05.04.2023 was uploaded later and a certified copy thereof was also available later. If reckoned from such dates, he submits that the appeal was filed within one week.

4. The appellate order records the date of filing as 18.04.2023. Considering the fact that the appeal was lodged about one week from the date when a copy of the order was made available to the petitioner, a case is made out to condone

delay. Because the appellate order was issued solely on the ground of limitation, such order cannot be sustained and is hereby set aside.

5. As a consequence, the petitioner is permitted to re-file an appeal before the statutory authority within one week from the date of receipt of a copy of this order. Upon receipt thereof, the appellate authority is directed to receive and dispose of the appeal on merits without going into the question of limitation.

6. This writ petition is disposed of on the above terms. Consequently, the connected writ miscellaneous petitions are closed. There shall be no order as to costs.

08-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

1. The Commissioner of GST and Central Excise (Appeals-I) Office of the Commissioner of GST and Central Excise, Chennai North Commissionerate, Chennai – 600040.

2. The Assistant Commissioner of GST and Central Excise Purasawalkam Division Chennai North Commissionerate Chennai -600040.

SENTHILKUMAR RAMAMOORTHY, J.

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