IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.08.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 24330 of 2026
and
W.M.P.Nos.26508 and 26509 of 2026

Karuppusamy Madhankumar
Proprietor,
Madhan and Co,
7/70, Ground Floor, Kamarajar Road,
No.4.Veerapandi, Press Colony Post,
Coimbatore – 641 019.

..Petitioner

Vs

1. The Commissioner of Commercial Tax
   Ezhilagam, Chepauk,
   Chennai-600 005

2. The Deputy Commissioner
   (Commercial Tax)
   Coimbatore District.

3. The Deputy State Tax Officer 2
   Periyanaickenpalayam Assessment Circle
   Coimbatore District.

..Respondents

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus calling for the records of the 2nd Respondent pertaining to first appeal bearing Reference No. ZD330725059460F for the financial year 2020-2021 and quash the rejection order dated 07.07.2025 passed by the 2nd Respondent and consequently direct the 2nd Respondent to entertain the first appeal which was filed by the Petitioner on 05.07.2025.

For Petitioner: Mr.G.Vigneshwar
for Mr.K Selvakumar

For Respondents: Mr. R. Sethu Prabakaran,
Government Advocate (Tax)

ORDER

An assessment order dated 07.02.2025 was challenged by the petitioner before the appellate authority. Said appeal was lodged on 05.07.2025. The appeal was rejected on 07.07.2025 on the ground of delay. The appellate order is challenged in this writ petition.

2. Learned counsel for the petitioner has raised two grounds of challenge. The first ground is that the limitation period in sub-section (1) of Section 107 of applicable GST enactments runs from the date on which the order is communicated to the taxable person. Relying on the order dated 17.09.2025 of the Madurai Bench of this Court in *Sharp Tanks and Structurals Private Limited vs. The Deputy Commissioner (GST) (Appeals), W.P.(MD) Nos.24684 and 24685 2025 (Sharp Tanks and Structurals)*, learned counsel contends that the expression 'communication' under Section 107(1) was interpreted in the said order as reaching out to the assessee. He also submits that the Court held that uploading on the portal does not satisfy this requirement. The second ground raised by him is that the appellate authority has power to condone delay for sufficient cause in terms of sub-section (4) of Section 107 of the statute.

3. Mr.R.Sethu Prabakaran, learned Government Advocate (Tax) appears on behalf of the respondents. He submits that Section 169 enables service of the order through any of the modes prescribed therein, including by making it available on the common portal. He also contends that the power of the appellate authority to condone delay for sufficient cause does not extend beyond the further period of one month from the three month period prescribed in sub-section (1) of Section 107. Relying on paragraph No.37 of the judgment in *Pandidorai Sethupathi Raja vs. Superintendent of Central Tax, Nungambakkam Zone IV, Chennai Central Range, Chennai (2022 SCC OnLine Mad 8986)*, he contends that this Court recognized that making an order available on the common portal would tantamount to tendering of that order to the recipient. He also relies upon the order of this Court in *Poomika Infra Developers vs. State Tax Officer, Erode [(2025) 29 Centax 394 (Mad.)]*. He has also placed on record the order of the Supreme Court in *State of Uttar Pradesh vs. Bambino Agro Industries Ltd. [(2026) 44 Centax 63 (S.C.)]* staying an order of the Allahabad High Court concluding that making an order available on the common portal is not sufficient.

4. At the outset, it should be recognized that the Limitation Act, 1963 and, in particular, Section 5 thereof does not *per se* apply to proceedings before quasi judicial authorities. In the context of tax statutes prescribing the period of limitation and a maximum period within which further delay may be condoned, in *Commissioner vs. Hongo India*

(P) Ltd [2009 (236) E.L.T. 417 (S.C.)], the Supreme Court concluded that the principles underlying Section 5 cannot be invoked. In *The Property Company (P) Ltd. Vs. Rohinten Daddy Mazda (2026 SCC OnLine SC 34)*, the Supreme Court held that Section 5 cannot be invoked unless relevant statute expressly empowers the quasi judicial authority to extend time for sufficient cause. Section 107(1) prescribes a period of limitation of three months from the date on which relevant order was communicated to the person concerned. Sub-Section (4) enables extension for sufficient cause by a further period of one month. Therefore, if an appeal were to be filed later than four months from the date of communication of the order to the appellant, there is no scope for condonation of delay. Hence, the second contention of learned counsel for the petitioner is rejected.

5. The first contention relies entirely on the order of the Madurai Bench of this Court in *Sharp Tanks and Structurals*. Said order refers to the orders in *Pandidorai Sethupathi Raja* and *Poomika Infra Developers,* which were relied upon by Mr.Sethu Prabakaran. It also takes note of the judgment of the Division Bench in *A.Sanjeevi Naidu vs. The Deputy Commercial Tax Officer, Kanchipuram (1972 SCC OnLine Mad 347)* with regard to the prescription of multiple modes of service.

6. GST legislations are designed to operate by use of the common portal. All returns, such as GSTR 1, GSTR 3B, GSTR 9 and the like, are filed on the common portal. In response to a question, learned counsel for the petitioner admits that the petitioner is carrying on business as a

registered person by filing returns on the common portal. Section 169 expressly records that any decision, order, etc. shall be served by any one of the following methods, including by making it available on the common portal. When the statutory prescription is viewed in the context prescribed above, no case is made out to interfere with the impugned order on the ground that the order in original was only uploaded on the portal. Consequently, the first ground of challenge also stands rejected.

7. For reasons set out above, I decline to interfere with the impugned order rejecting the appeal as time barred after noting that such appeal was lodged beyond the condonable period. It is, however, open to the petitioner to challenge the order in original in accordance with law.

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

13.08.2026

Index: Yes/No
Neutral Citation: Yes/No
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SENTHILKUMAR RAMAMOORTHY, J.

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