



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.08.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 31621 and 31623 of 2026

and

W.M.P. Nos.34748, 34749, 34750 and 34751 of 2026

M/s.Star Blue Metal
Rep by its Proprietor Mr.Abdul Wahab,
133/1, Azhagiyapakkam,
Keezhaarungunam Road,
Tindivanam - 604301

..Petitioner in
both WPs

Vs

The Appellate Deputy Commissioner,
(GST - Appeals) State Taxes
No.69/1-Varadharaja Nagar, Semmandalam,
Cuddalore 607 001

..Respondent in
both WPs

WP No. 31621 of 2026: Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent proceedings in FORM GST APL 02, dated 01.07.2026 and quash the same as being illegal, invalid, without Jurisdiction and violated the principles of natural justice.

WP No. 31623 of 2026: Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent proceedings in FORM GST APL 02, dated 30.06.2026 and quash the same as being illegal, invalid, without Jurisdiction and violated the principles of natural justice.



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For Petitioner:

Mr.V.S.Dinesh
in both WPs

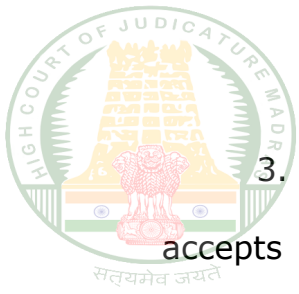
For Respondent:

Ms.G.Dhana Madhri,
Special Government Pleader (Tax)
in both WPs

COMMON ORDER

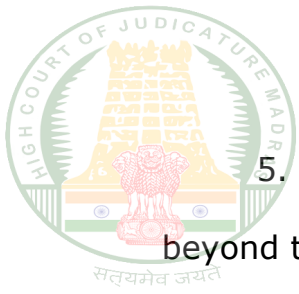
In these two writ petitions, two appellate orders are challenged. The appeals filed by the petitioner against the original orders were rejected on the ground of delay.

2. Learned counsel for the petitioner submits that the original orders contain a contradiction in as much as order dated 31.12.2025 proceeds on the basis that the petitioner made taxable supplies of Rs.9,12,200/-, whereas order dated 20.12.2025 proceeds on the basis that the petitioner made exempt supplies of Rs.9,12,200/-. Therefore, by relying on the judgment of this Court in *M/s.SPK and Co. Vs. The State Tax Officer, W.P. (MD) No.27787 and 27788 of 2024, dated 22.11.2024 (SPK and Co.)* and the judgement of a Division Bench of the Gujarat High Court in *New Kailash Suppliers vs. State of Gujarat & Ors, Special Civil Application No.9540 of 2025, judgment dated 29.01.2026*, it is contended that the limitation period for filing an appeal under Section 107(1) of applicable GST enactments should be computed from the date of communication of the rectification order and not from the date of communication of the original order.



3. Ms.G.Dhana Madhri, learned Special Government Pleader (Tax), accepts notice for the respondent. She submits that the period of limitation is liable to be reckoned from the date of communication of the order appealed against.

4. Section 107 (1) of applicable GST enactments enables filing of an appeal against any decision or order and fixes a limitation period of three months from the date of communication thereof. In a batch of cases, where the lead case was *E2E Supply Chain Solutions Ltd. vs. Deputy Commissioner of Income Tax, W.P.No.9851 of 2022 etc., batch, dated 29.11.2024*, the question as to the date from which the period of limitation should be computed was considered. After noticing the language of Section 107 and after taking note of the judgment of the Supreme Court in *M.P. Steel Corporation vs Commnr. of Central Excise [(2015) 7 SCC 58]*, *Commissioner vs. Hongo India (P) Ltd [2009 (236) E.L.T. 417 (S.C.)]* and *The Property Company (P) Ltd. Vs. Rohinten Daddy Mazda (2026 SCC OnLine SC 34)*, it was held that the principles underlying Section 14 of the Limitation Act, 1963, can only be applied if the party concerned satisfies the requirements of Section 14. In course of said judgement, it was also recorded that *SPK and Co* did not engage with the language of Section 107 or take note of principles enunciated by Hon'ble Supreme Court and that it does not, consequently, qualify as good law.



5. The record shows that the appeal was lodged in both cases beyond the condonable period. The application for rectification, in each case, merely reiterates the reply made to the show cause notice. Therefore, there is no basis for seeking rectification on the grounds mentioned in the rectification application.

6. For reasons set out above, I find no infirmity in the appellate orders rejecting the appeals as time barred. Hence, these writ petitions are disposed of by declining to interfere with the impugned appellate orders, but by leaving it open to the petitioner to challenge the original orders in accordance with law. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

19.08.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi/ku

To

The Appellate Deputy Commissioner,
(GST - Appeals) State Taxes
No.69/1-Varadharaja Nagar, Semmandalam,
Cuddalore 607 001



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Case Citation: (2026) taxcode.in 1420 HC

WP No. 31621 of 2



SENTHILKUMAR RAMAMOORTHY J.

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31623 of 2026**

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