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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14-08-2026

CORAM

THE HON'BLE MR JUSTICE C.V. KARTHIKEYAN

AND

THE HON'BLE MR.JUSTICE R.SAKTHIVEL

WA(MD) No. 1292 of 2026
and
C.M.P.(MD)No.11095 of 2026

Bagavathi Shipping Services,
Through its Partner,
B. Sivamuthukumar,
First Floor,
42/1 A, Bryant Nagar,
12th Street,
Thoothukudi - 628 008.

..Petitioner(s)

Vs

1. The Deputy State Tax Officer (ST-2)
   Ettayapuram Circle,
   Tuticorin.

2. The Dy. Commissioner (CT)
   Office of the Commercial Tax Officer,
   South Beach Road,
   Tuticorin.

..Respondent(s)

Writ Appeal filed under Clause 15 of Letters patent, praying to prefer this Memorandum of Grounds of Writ Appeal against the order made in W.P.(MD).No.20903 of 2026 dated 29.07.2026 on the file of this Court.

For Petitioner(s): Ms.S.Vaishnavi Iswarya
For Respondent(s): Mr.M.P.Senthil
Government Pleader

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JUDGMENT

(Judgment of the Court was delivered by C.V.Karthikeyan J.)

The writ appeal had been filed questioning the order dated 29.07.2026 in W.P.(MD)No.20903 of 2026 of the learned Single Judge.

2. The appellant had filed the writ petition in the nature of Certiorarified Mandamus seeking records relating to an order dated 10.04.2026 passed by the second respondent/ Deputy Commissioner (CT), Office of Commercial Tax Officer, at Thoothukudi. The said order was passed in an appeal proceedings.

3. The order of the original authority was dated 17.10.2025 and passed under Section 107 of the Goods and Service Tax Act. A period of three months time is given to file an appeal. The time for filing appeal expires on 18.01.2026. One issue why the appellant probably did not file an appeal is that there should be deposit of 50% of the demand. Even otherwise, there is yet another provision of granting a grace period of 30 days under Section 107 (4) of the Goods and Service Tax Act and that time would expire on 18.02.2026.

4. The appellant did not file the appeal within that particular window period also. The appellant filed the appeal before the second respondent on 03.03.2026. The hands of the second appellant are tied. There is no provision

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for condonation of delay. The second appellant therefore, rejected the appeal, since it had been filed outside the period of limitation. Challenging that particular order, the writ petition had been filed.

5. The writ Court nor the writ appellate Court can extend the period of limitation. The Goods and Services Tax Act is an inbuilt Act. Further, it relates to tax, which attracts penalty for non-payment or for violation of any of the provisions. There is no equity in tax law. The period of limitation can never be extended by any court. There is recording of a submission made that the liability of Rs.5,21,552/- would be paid in 15 equal installments. This liberty granted by the learned Single Judge was more an act of grace than of anything.

6. The learned Counsel for the appellant made a fervent plea pointing out that the appellant was not provided with an opportunity of being heard; that there was no liability at all and that the order passed by the original authority could also be questioned on various other grounds. But unfortunately, the appellant will have to explain why they did not file the appeal within the time stipulated under Section 107 (4) of the Act. The appellant should also know that there is a time period given to file the appeal and if it is not filed within that particular window period, then the appellant would only invite an order to be passed rejecting the appeal. The second respondent passed the said order rejecting the appeal.

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7.We would not interfere with the order of the learned Single Judge. The Writ Appeal stands dismissed. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

(C.V.K.,J.) (R.S.V.,J.)
14-08-2026

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

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C.V.KARTHIKEYAN, J.
AND
R.SAKTHIVEL, J.

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