

SAP Builders Vs The Assistant Commissioner (ST),

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SooperKanoon Citation : sooperkanoon.com/1440799

Court : Chennai

Decided On : Jun-04-2026

Judge : Honourable Mr Justice Senthilkumar Ramamoorthy

Appeal No. : WP/18107/2026

Appellant : SAP Builders

Respondent : The Assistant Commissioner (ST),

Judgement :

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY SAP Builders (Through its proprietor, Mr. Praveen Kumar) 318, Flat No, C34, III Floor, Garden City Apartments, Village Road, Nungambakkam, Chennai 600 034. ..Petitioner Vs

1. The Assistant Commissioner (ST),
2. The Deputy Commissioner (ST)(Appeals),

..Respondents Writ Petition has been filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari calling for the records of the 1st Respondent pertaining to the impugned order dated 30.06.2025 vide GSTIN: 33AZMPP4886C1Z2/ 2019-20 quash the same. For Petitioner: Mr. Shoaib Fazil S For Respondents: Mr. L.Gokulraj Government Counsel (Tax) Page1 of 4

ORDER

An order dated 30.06.2025 of the original authority is challenged in this writ petition.

2. Learned counsel for the petitioner submits that an appeal was presented

against said order within the condonable period. He, however, points out that such appeal was rejected on 15.12.2025 without considering the reasons stated by the petitioner for the delay.

3. Mr. L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

4. On perusal of the petitioner's appeal, it is clear that reasons have been

set out to explain the delay. Such reasons have not been considered in the appellate order rejecting the appeal on grounds of limitation. In view thereof, the appellate order is set aside by moulding the relief and the matter is remanded to the appellate authority for reconsideration.

5. After providing a reasonable opportunity to the petitioner, the appellate authority shall issue a fresh order on the condone delay application and the connected appeal. Page2 of 4

6. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs. Index: Yes/No Neutral Citation: Yes/No (1/2) kj To 1.The Assistant Commissioner (ST), 2.The Deputy Commissioner (ST)(Appeals), Page3 of 4 SENTHILKUMAR

