Section 14 Limitation Act principles apply to GST appeals permitting exclusion of time spent pursuing rectification petitions from Section 107 appeal limitation period.

2026-VIL-908-MAD

Neutral Citation: 2026:MHC:3375

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WP Nos. 2629, 16914, 21252, 22164, 22166, 22167, 22172, 22174, 22177, 22249, 22269, 22257, 23235, 23701, 23719, 23980 & 27239 of 2026

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WMP Nos.2866, 2867, 2868, 18201, 18206, 18209, 23008, 23009, 24054,24055, 24053, 24055, 24056, 24057, 24067,24068, 24071, 24075, 24059, 24061,24063, 24066, 24151,24152, 24165, 24166, 24154, 24157, 25197, 25198, 25671, 25672, 25707, 25709, 26065, 26066, 29827 & 29831 of 2026

DATED: 30.07.2026

In W.P.No.2629 of 2026

E2E SUPPLY CHAIN SOLUTIONS LIMITED,
REP BY ITS AUTHORISED SIGNATORY S. RAVIKUMAR

Vs

1. DEPUTY COMMISSIONER (ST) GST APPEAL CHENNAI-I
2. DEPUTY STATE TAX OFFICER, CHENNAI
3. ASSISTANT COMMISSIONER (ST), CHENNAI

In W.P.No.16914 of 2026

M/s COROMANDEL ENGINEERING COMPANY LIMITED,
REPRESENTED BY ITS CHAIRMAN & MANAGING DIRECTOR MR.G.V. MANIMARAN

VS

1. THE ASSISTANT COMMISSIONER (ST) LOANSQUARE ASSESSMENT CIRCLE, CHENNAI
2. DEPUTY COMMISSIONER (CT), CHENNAI

In W.P.No.21252 of 2026

KYB MOTORCYCLE SUSPENSION INDIA PRIVATE LIMITED,

REP. BY ITS AUTHORISED SIGNATORY, N. SRINIVASAN

Vs

1. THE COMMISSIONER OF STATE TAX, TAMILNADU

2. THE DEPUTY COMMISSIONER (CT), GST APPEAL, TAMIL NADU

3. THE ASSISTANT COMMISSIONER (ST), CHENNAI

In W.P.Nos.22164, 22166, 22174, 22177, 22172 & 22167 of 2026

M/s SALEM RR CATERING SERVICE,

REP. BY ITS SOLE PROPRIETOR AND AUTHORISED SIGNATORY

Vs

1. THE STATE TAX OFFICER / INTELLIGENCE GROUP-2 CHENGALPATTU

2. THE STATE TAX OFFICER, GROUP - 1, OFFICE OF THE JOINT COMMISSIONER (ST), CHENGALPATTU

3. THE COMMERCIAL TAX OFFICER, TAMIL NADU

4. THE ASSISTANT COMMISSIONER (ST), CHENNAI

In W.P.Nos.22249, 22269 & 22257 of 2026

FE FUNDINFO (INDIA) PRIVATE LIMITED,

REPRESENTED BY ITS AUTHORISED SIGNATORY, SRUTI RAMAN

Vs

1. DEPUTY COMMISSIONER (CT) APPEALS, CHENNAI II

2. STATE TAX OFFICER GROUP VI CHENGALPATTU

3. ASSISTANT COMMISSIONER (CT) GUINDY ASSESSMENT CIRCLE SOUTH II CHENNAI II

In W.P.No.23980 of 2026

CINEPOLIS INDIA PRIVATE LIMITED

REPRESENTED BY ITS AUTHORIZED SIGNATORY, RAVI BOOLCHANDANI

Vs

DEPUTY COMMISSIONER COMMERCIAL TAXES(APPEALS-I)

In W.P.No.23235 of 2026

PALANISAMY KANAGARAJ PROPRIETOR OF M/s QUALITY EXPORTS

Vs

DEPUTY COMMERCIAL TAX OFFICER AND DEPUTY STATE TAX OFFICER 1, COIMBATORE III

In W.P.No.23701 of 2026

JAGAN COTTON TRADERS
(A SOLE PROPRIETORSHIP FIRM REP. BY ITS AUTHORISED SIGNATORY JEGAN)

Vs

1. THE DEPUTY COMMISSIONER (CT), TAMIL NADU
2. ASSISTANT COMMISSIONER (ST), (SANKARI ASSESSMENT CIRCLE), TAMIL NADU

In W.P.No.23719 of 2026

GREEN GRANDIOSE (A PARTNERSHIP FIRM REP. BY ITS PARTNER MANICKAM S)

Vs

1. THE DEPUTY COMMISSIONER (APPEALS) ERODE INTEGRATED NEW COMMERCIAL TAXES, TAMIL NADU
2. ASSISTANT COMMISSIONER (ST), TAMIL NADU

In W.P.No.27239 of 2026

M R CONSTRUCTIONS REP BY ITS PARTNER KATHIRVEL GANDHI

Vs

THE ASSISTANT COMMISSIONER (ST), CHENNAI

For Petitioner in WP.No.2629 of 2026: Mr. Karthik Sundaram

For Petitioner in WP.No.16914 of 2026: Mr.TR. Ramesh

For Petitioner in WP.No.21252 of 2026: Mr. Siddharth Sivakumar M. Harri Viswanaath

For Petitioner in WP.Nos.22164,22166, 22172, 22167,22174 & 22177 of 2026: Mr.Raghav Rajeev

For Petitioner in WP.Nos.22249, 22269, 22257 of 2026: M/s. Harish Bindumadhavan Disha Jain, M. Rayyan

For Petitioner in WP.No.23235 of 2026: Ms. Sanchita S. for Mr. Sivaraman R.

For Petitioner in WP.Nos.23701 & 23719 of 2026: Mr. P. Bhagavath, Samriddhi S

For Petitioner in W.P.No.27239/2026: Mr. Adithya Reddy

For Petitioner in W.P.No.23980/2026: Ms. Disha Jain

For Respondents in W.P.Nos.2629, 22164, 22166, 22167, 22172, 22174, 22177 & 23235 of 2026: Ms. G. Dhana Madhri Govt. Advocate (Tax)

For Respondents in W.P.Nos.16914, 21252, 22249, 22269, 22257, 23719 & 23980 of 2026: Ms. Amirta Dinakaran, Govt. Counsel (T)

For Respondents in W.P.Nos.23701 & 27239 of 2026: Mr. R. Sethu Prabakaran Govt. Counsel (T)

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

GST - Limitation Period for Appeal - Exclusion of Time in Rectification Proceedings under Section 14 of Limitation Act - Scope of Rectification Petitions under Section 161 of the CGST Act, 2017 - Petitioner case that time spent in prosecuting a rectification petition is liable to be excluded while computing the period of limitation for filing a statutory appeal under Section 107 of the CGST Act, 2017 - Whether principles underlying Section 14 of the Limitation Act apply to proceedings before appellate authorities under Section 107 of the CGST Act - HELD - The Limitation Act per se does not apply to quasi-judicial bodies, but the principles underlying the Limitation Act, particularly Section 14, do apply to proceedings before GST appellate authorities. GST enactments neither expressly nor implicitly exclude the application of principles underlying Section 14 of the Limitation Act - The term "other cause of a like nature" is not confined to causes falling within the same genus as defects of jurisdiction and extends to rejection of rectification petitions on the ground that no error is apparent. Time spent in pursuing a rectification petition in good faith and with due diligence can be excluded from the limitation period prescribed under Section 107, provided the petitioner satisfies all requisite conditions including that both proceedings relate to the same matter and were pursued between the same parties with due diligence and in good faith. Good faith requirement entails a broad examination of the rectification petition to determine whether there was some basis for lodging it - Rejection of a rectification petition on merits is not a full-fledged examination but qualifies as a bona fide mistaken remedy falling within the scope of other cause of a like nature, warranting exclusion of time. The extent of exclusion includes the entire time consumed from filing of rectification petition to date of rejection thereof. For purposes of evaluating exclusion under Section 14, it is necessary to examine each individual case to determine whether the petitioner has established entitlement to exclusion - In view of the facts of individual cases, seven writ petitions are allowed with direction to appellate authorities to receive and dispose appeals on merits; time exclusion granted in matters with rectification grounds meeting criteria of good faith and due diligence; certain cases remanded with specified remittance conditions; remaining cases dismissed - Ordered accordingly

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COMMON ORDER

The principal question that falls for consideration in this batch of cases is whether the time spent in prosecuting a rectification petition is liable to be excluded while computing the period of limitation for filing a statutory appeal under Section 107 of applicable GST statutes.

2. An ancillary issue relating to the date from which the limitation clock starts ticking under Section 107 is also raised. In other words, it was contended by some parties that the limitation clock should start ticking from the date of disposal of the respective rectification petition and not from the date of the corresponding order-in-original.

Counsel and their contentions

3. Arguments were advanced by the following counsel on behalf of the petitioners: Mr. T.R. Ramesh, Mr. Siddharth Sivakumar, Mr. Harish Bindumadhavan, Mr. Raghav Rajeev, Mr. Bhagavath, Mr. Karthik Sundaram and Ms. Disha Jain.

4. It should be recorded that not all contentions were endorsed by all the arguing counsel. Nonetheless, for convenience of narration, all the contentions are consolidated and summarized below:

(i) In cases wherein a rectification petition is filed, the period of limitation under Section 107 should be computed from the date of communication of the rectification petition and not from the date of communication of the order-in-original.

(ii) The principles underlying the Limitation Act, 1963 (the Limitation Act) are applicable to proceedings before the appellate authority.

(iii) The express or implied exclusion of Section 5 of the Limitation Act or the principles underlying said provision do not lead to the inference that the principles underlying Section 14 also stand excluded.

(iv) Under applicable GST enactments, an aggrieved taxable person has the statutory right to file a rectification petition under Section 161 thereof.

(v) A petition for rectification and an appeal cannot be pursued simultaneously.

(vi) The GST portal does not enable a tax payer to pursue the appellate remedy while a rectification petition is pending.

(vii) In order to avail of the benefits of the principles underlying Section 14, it is sufficient for the taxable person to establish that the rectification remedy was pursued in good faith and with due diligence. The merits of said rectification petition are not material to decide whether such proceeding was pursued in good faith and with due diligence.

(viii) Even assuming without admitting that the merits of the rectification petition are relevant, they are relevant for the limited purpose of assessing the conduct of the party and should not be taken as the primary consideration.

(ix) In some cases, the order in the rectification petition was issued much beyond the period of limitation for filing an appeal although the rectification petition was filed within a reasonable time from the date of the corresponding original order. As a consequence, unless the benefit of the principles underlying Section 14 is extended, the taxable person is left without remedy.

5. In support of these contentions, the following judgments were relied on:

(a) *Roshanlal Kuthalia v. R.B. Mohan Singh Oberoi* (1975) 4 SCC 628 (*Roshanlal Kuthalia) - 1974-VIL-24-SC-DT*

(b)*Kunhayammed v. State of Kerala*, (2000) 6 SCC 359 - 2000-VIL-31-SC

(c)*Union of India v. West Coast Paper Mills* (2004) 3 SCC 458 - 2004-VIL-29-SC-DT

(d)*CCE v. Bharat Bijlee Limited* 2006 (198) ELT 489 (SC) - 2006-VIL-159-SC-CE

(e) *Consolidated Engineering Enterprises v. Principal Secretary* (2008) 7 SCC 169 (*Consolidated Engineering Enterprises)*

(f) *M.P. Steel Corporation v. Commissioner of Central Excise* (2015) 7 SCC 58 - 2015-VIL-190-SC-CU (*M.P.Steel Corporation*)

(g) *Suryachakra Power Corporation Limited v. Electricity Department* (2016) 16 SCC 152 - 2016-VIL-75-SC-DT

(h) *Assistant Commissioner (CT) LTU, Kakinada v. Glaxo Smith Kline Consumer Health Care Ltd.* 2020 (36) GSTL 305(SC) - 2020-VIL-18-SC

(i) *Delhi Development Authority v. Diwan Chand Anand* (2022) 10 SCC 428

(j) *The Property Company (P) Ltd v. Rohinten Daddy Mazda* 2025 INSC 33(*The Property Company)*

(k) *Abid Usman & Co. v. The Registrar, Tamil Nadu Taxation Special Tribunal [2003] 132 STC 156(Mad)*

(l) *M/s. Kesaav Ply N Laminates v. The Assistant Commissioner (ST) 2021 (4) TMI 175 - Madras High Court*

(m) *Order of this Court in M/s. SPK and Co. v. The State Tax Officer* (W.P(MD) No. 27787 and 27788 of 2024 - 2024-VIL-1413-MAD dated 22.11.2024 (*SPK and Co.*)

(n) *Sri Ramajeyam Engineering Industries v. Deputy Commissioner (ST), Thanjavur (*2025) 27 Centax 272 (Mad.) - 2024-VIL-1595-MAD (*Sri Ramajeyam)*

(o) *Prakash Medical Stores v. Union of India* 2026 (1) TMI 1453 - Allahabad High Court - 2025-VIL-1326-ALH

(p) *Debabrata Bhowmick v. Union of India* 2026 (6) TMI 1494 - Gauhati High Court - 2026-VIL-660-GAU

(q) *M/s. Arvind Fashion Limited v. State of Haryana and others* 2025 (10) TMI 963 - Punjab and Haryana High Court - 2025-VIL-1044-P&H

(r) *M/s. Spice Jet Limited v. The Additional Commissioner of Customs* 2026 (4) TMI 889 - Telangana High Court - 2026-VIL-354-TEL-CU

6. Ms. Dhana Madhri, Ms. Amrita Poonkodi Dinakaran and Mr. Sethu Prabakaran responded on behalf of the respondents. Written submissions were also filed. Their contentions may be consolidated and summarized as under:

(i) The Limitation Act is not applicable to proceedings under GST enactments. GST laws constitute a comprehensive and self-contained code.

(ii) The period of limitation under Section 107 runs from the date of communication of the order against which the appeal is filed. Therefore, the three month limitation clock starts ticking immediately upon communication of the order-in-original.

(iii) The filing of a rectification petition under Section 161 does not automatically pause or stop the limitation clock under Section 107.

(iv) Section 161 is intended by Parliament to operate in a statutory silo. The doctrine of merger only applies if the original order is rectified; otherwise, the original order stands completely unaltered.

(v) Assuming without admitting that the principles underlying Section 14 were to be construed as being applicable, said principles only apply to cases wherein the authority was unable to entertain the matter.

(vi) Under Section 161, the proper officer is empowered to receive and dispose of a rectification petition by examining whether there is an error apparent. Consequently, it cannot be said that said officer was unable to entertain the rectification petition.

(vii) The judgment of the Supreme Court in *M.P.Steel Corporation* did not deal with a rectification petition. It was a case relating to genuine legal ambiguity about the authority who had the power of adjudication.

(viii) A decision rejecting a rectification petition on merits by concluding that there is no error apparent is not similar to a case of defect of jurisdiction and it cannot be construed as an aborted proceeding.

(ix) GST statutes expressly provide for exclusion periods. Illustratively, reference may be made to sub-sections (1) and (11) of Section 75, Section 76(7), Section 107(13) and Section 108 (4) and (5). If Parliament intended to provide for an exclusion if a rectification petition were to be filed, express provision would have been made. Hence, there is an implied exclusion of principles underlying Section 14.

(x) If the principles underlying Section 14 were to be extended to the respective petitioner, it would result in circumvention of the limitation period prescribed in Section 107 merely by lodging a rectification petition.

(xi) Without prejudice, the respective petitioner has not established that the respective rectification petition was filed in good faith and prosecuted with due diligence.

7. The following judgments were relied upon in support of the above contentions:

(a) *The Commissioner of Sales Tax, Uttar Pradesh v. Parson Tools and Plants (1975) 4 SCC 22 (Parson Tools) - 1975-VIL-13-SC*

(b) *Zafar Khan v. Board of Revenue, U.P. (1984) Supp SCC 505 - 1984-VIL-27-SC-DT*

(c) *CCE & Customs v. Hongo India (P) Ltd. (2009) 5 SCC 791 - 2009-VIL-22-SC-CE (Hongo India)*

(d) *Ketan V. Parekh v. Special Director, Directorate of Enforcement (2011) 15 SCC 30*

(e) *Jittu Yadav v. State of Chhattisgargh & Others* 2026 INSC 657

(f) *Addichem Speciality LLP v. Spl Commr*. - (2025) 140 GSTR 451 - 2025-VIL-127-DEL

(g) *Kalyan Muppaneni v. K. Computers & Anr. (2024) SCC OnLine NCLAT 2158*

Discussion, analysis and conclusions: -

Applicability of Limitation Act

8. The first question that falls for consideration is whether the Limitation Act applies to proceedings before quasi-judicial bodies. This question is no longer *res integra.* In *M.P. Steel Corporation,* at paragraphs 19 and 20 thereof, the Supreme Court held, in relevant part, as under:

"19. ..On a plain reading of the provisions of the Limitation Act, it becomes clear that suits, appeals and applications are only to be considered (from the limitation point of view) if they are filed in courts and not in quasi-judicial bodies.

20. Now to the case law. A number of decisions have established that the Limitation Act applies only to courts and not to tribunals. The distinction between courts and quasi-judicial decisions is succinctly brought out in Bharat Bank Ltd. v. Employees. This root authority has been followed in a catena of judgments. This judgment refers to a decision of the King's Bench in Cooper v. Wilson. The relevant quotation from the said judgment is as follows: (Bharat Bank Ltd. case, SCR p.477: AIR p. 195, para 24)

> *"A true judicial decision presupposes an existing dispute between two or more parties, and then involves four requisites: (1) The presentation (not necessarily orally) of their case by the parties to the dispute; (2) if the dispute between them is a question of fact, the ascertainment of the fact by means of evidence adduced by the parties to the dispute and often with the assistance of argument by or on behalf of the parties on the evidence; (3) if the dispute between them is a question of law, the submission of legal argument by the parties, and (4) a decision which disposes of the whole matter by a finding upon the facts in dispute and an application of the law of the land to the facts so found, including where required a ruling upon any disputed question of law. A quasi-judicial decision equally presupposes an existing dispute between two or more parties and involves (1) and (2), but does not necessarily involve (3) and never involves (4). The place of (4) is in fact taken by administrative action, the character of which is determined by the Minister's free choice." (Cooper case, KB pp. 340-41)"*

9. A similar conclusion was reached in paragraph 51 of *The Property Company*. Thus, the Supreme Court has held categorically that the Limitation Act applies to courts but not to quasi-judicial bodies. The matter, however, does not rest there. The follow-up question would be whether the principles underlying the Limitation Act apply. I turn to this aspect next.

Applicability of principles underlying Section 5

10. Although none of the parties contended seriously that the principles underlying Section 5 of the Limitation Act are applicable in the context of GST legislation, a brief discussion thereon is necessary in view of a large number of cases being filed beyond both the prescribed period and the further period of one month in Section 107(4). In this connection, subsections (1) and (4) of Section 107 of applicable GST statutes are relevant and read as under:

> "*107.* ***Appeals to Appellate Authority***
>
> *(1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act for the Union Territory Goods and Services Tax Act by an Adjudicating Authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.*
>
> *. . . . .*
>
> *(4) The appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months or six months, as the case may be, allow it to be presented within a further period of one month.*"

11. As can be seen from the above extracts, the prescribed limitation period is three months from the date on which the order appealed against was communicated to the person concerned. Under sub-section (4), an appeal may be entertained within a further period of one month beyond said three

months if sufficient cause were to be shown. Unlike Section 34 of the Arbitration and Conciliation Act, 1996, which also prescribes a ceiling for condonation, sub-section (4) of Section 107 does not use the phrase "but not thereafter". Nonetheless, in the context of tax statutes containing both a prescribed period of limitation and the power to condone delay up to a specified maximum period, it was held in decisions such as *Hongo India* and *The Property Company* that any delay beyond said period cannot be condoned with reference to the principles underlying Section 5 of the Limitation Act. Paragraph 19 of *Hongo India* deals with this aspect and is set out, in relevant part, below:

> *"19. ..In other words, the language used in other provisions makes the position clear that the legislature intended the appellate authority to entertain the appeal by condoning the delay only up to 30 days after expiry of 60 days which is the preliminary limitation period for preferring an appeal. In the absence of any clause condoning the delay by showing sufficient cause after the prescribed period, there is complete exclusion of Section 5 of the Limitation Act.."*

12. In *The Property Company,* the Supreme Court placed the matter beyond all doubt by holding, in relevant part, as under:

> *"92. However, suppose the concerned provision already provides that delay can only be condoned within a maximum outer-limit, then such an outer-limit would have to be harmoniously read with the expression "as far as may be" to curtail the power to exercise discretion in condoning delay within that outer-limit"*

Therefore, there is no doubt that an application to condone delay under Section 5 of the Limitation Act or the principles underlying said provision is not maintainable before the appellate authority.

When does the limitation clock start ticking?

13. One or more of the parties also contended that the period of limitation should be computed from the date of communication of the rectification order and not from the date of communication of the order-in-original. In support of this contention, two judgments of this Court were relied upon. It is profitable to first turn to the language of sub-section (1) of Section 107. Sub-section (1) opens with the phrase "any person aggrieved by any decision or order passed under this Act", thereby indicating that an appeal lies against any decision or order. Said sub-section also provides that the appeal should be filed "within three months from the date on which the said decision or order is communicated to such person". When sub-section (1) is read as a whole, it, therefore, follows that the period of limitation runs from the date of communication of the specific order appealed against. Put differently, if the appeal is against the order-in-original, the limitation period should be calculated from the date of communication of the order-in-original. On the other hand, if the appeal is against the rectification order, the limitation period of three months should be reckoned from the date of communication of the rectification order.

14. On perusal, I find that *SPK and Co.* and *Sri Ramajeyam* did not engage with the language of Section 107 or deal with the conditions necessary for a party to avail of the benefit of the principles underlying Section 14 of the Limitation Act. Given that these principles were enunciated in several judgments of the Supreme Court, which I propose to discuss later, the above judgments of this Court concluding that the period of limitation may be computed from the date of disposal of the rectification petition do not qualify as good law. With this, I turn to the question whether the principles underlying Section 14 are applicable to proceedings before quasi-judicial bodies, such as the appellate authority under the applicable GST laws.

Applicability of principles underlying Section 14

15. *M.P. Steel Corporation* dealt with this precise issue. Paragraphs 38 to 40 of the said judgment are set out below:

> *"38. We have already held that the Limitation Act including Section 14 would not apply to appeals filed before a quasi-judicial tribunal such as the Collector (Appeals) mentioned in Section 128 of the Customs Act. However, this does not conclude the issue. There is authority for the proposition that even where Section 14 may not apply, the principles on which Section 14 is based, being principles which advance the cause of justice, would nevertheless apply. We must never forget, as stated in Bhudan Singh v. Nabi Bux that justice and reason is at the heart of all legislation by Parliament. This was put in very felicitous terms by Hegde, J. as follows: (SCC p. 485, para 9)*
>
>> *"9. Before considering the meaning of the word 'held' in Section 9, it is necessary to mention that it is proper to assume that the lawmakers who are the representatives of the people enact laws which the society considers as honest, fair and equitable. The object of every legislation is to advance public welfare. In other words as observed by Crawford in his book on 'Statutory Constructions' that the entire legislative process is influenced by considerations of justice and reason. Justice and reason constitute the great general legislative intent in every piece of legislation. Consequently where the suggested construction operates harshly, ridiculously or in any other manner contrary to prevailing conceptions of justice and reason, in most instances, it would seem that the apparent or suggested meaning of the statute, was not the one intended by the lawmakers. In the absence of some other indication that the harsh or ridiculous effect was actually intended by the legislature, there is little reason to believe that it represents the legislative intent."*
>
> *39. This is why the principles of Section 14 were applied in J. Kumaradasan Nair v. Iric Sohan to a revision application filed before the High Court of Kerala. The Court held: (SCC pp. 180-81, paras 16-18)*

> *"16. The provisions contained in Sections 5 and 14 of the Limitation Act are meant for grant of relief where a person has committed some mistake. The provisions of Sections 5 and 14 of the Limitation Act alike should, thus, be applied in a broad based manner. When sub-section (2) of Section 14 of the Limitation Act per se is not applicable, the same would not mean that the principles akin thereto would not be applied. Otherwise, the provisions of Section 5 of the Limitation Act would apply. There cannot be any doubt whatsoever that the same would be applicable to a case of this nature.*
>
> *17. There cannot furthermore be any doubt whatsoever that having regard to the definition of 'suit' as contained in Section 2(/) of the Limitation Act, a revision application will not answer the said description. But, although the provisions of Section 14 of the Limitation Act per se are not applicable, in our opinion, the principles thereof would be applicable for the purpose of condonation of delay in filing an appeal or a revision application in terms of Section 5 thereof.*
>
> *18. It is also now a well-settled principle of law that mentioning of a wrong provision or non-mentioning of any provision of law would, by itself, be not sufficient to take away the jurisdiction of a court if it is otherwise vested in it in law. While exercising its power, the court will merely consider whether it has the source to exercise such power or not. The court will not apply the beneficent provisions like Sections 5 and 14 of the Limitation Act in a pedantic manner. When the provisions are meant to apply and in fact found to be applicable to the facts and circumstances of a case, in our opinion, there is no reason as to why the court will refuse to apply the same only because a wrong provision has been mentioned. In a case of this nature, sub-section (2) of Section 14 of the Limitation Act per se may not be applicable, but, as indicated hereinbefore, the principles thereof would be applicable for the purpose of condonation of delay in terms of Section 5 thereof."*

40. The Court further quoted from Consolidated Engg. Enterprises an instructive passage: (Iric Sohan case, SCC p. 183, para 21)

> *"21. In Consolidated Engg. Enterprises v. Irrigation Deptt. This Court held: (SCC p. 181, para 22)*
>
> *'22. The policy of the section is to afford protection to a litigant against the bar of limitation when he institutes a proceeding which by reason of some technical defect cannot be decided on merits and is dismissed.* ***While considering the provisions of Section 14 of the Limitation Act, proper approach will have to be adopted and the provisions will have to be interpreted so as to advance the cause of justice rather***

> ***than abort the proceedings. It will be well to bear in mind that an element of mistake is inherent in the invocation of Section 14. In fact, the section is intended to provide relief against the bar of limitation in cases of mistaken remedy or selection of a wrong forum. On reading Section 14 of the Act it becomes clear that the legislature has enacted the said section to exempt a certain period covered by a bona fide litigious activity.*** *Upon the words used in the section, it is not possible to sustain the interpretation that the principle underlying the said section, namely, that the bar of limitation should not affect a person honestly doing his best to get his case tried on merits but failing because the court is unable to give him such a trial, would not be applicable to an application filed under Section 34 of the 1996 Act. The principle is clearly applicable not only to a case in which a litigant brings his application in the court, that is, a court having no jurisdiction to entertain it but also where he brings the suit or the application in the wrong court in consequence of bona fide mistake or (sic of) law or defect of procedure. Having regard to the intention of the legislature this Court is of the firm opinion that the equity underlying Section 14 should be applied to its fullest extent and time taken diligently pursuing a remedy, in a wrong court, should be excluded."*
>
> (emphasis added)

16. Although *M.P. Steel Corporation* holds authoritatively that the principles underlying Section 14 are applicable to quasi-judicial proceedings, certain aspects remain to be considered in this regard. In *M.P. Steel Corporation,* the Supreme Court took note of the judgment of the three Judge Bench of the Supreme Court in *Parson Tools.* In that judgment, the Supreme Court concluded that the principles underlying Section 14 could not be invoked in the statutory context of the U.P. Sales Tax Act, 1948. After distinguishing the U.P. Sales Tax Act, 1948, from Section 128 of the Customs Act, 1962 (the Customs Act), the Supreme Court concluded that the principles underlying Section 14 are applicable to proceedings under the Customs Act, notwithstanding *Parson Tools.* Therefore, it becomes necessary to consider whether Section 107 is substantially similar to Section 128 of the Customs Act.

Comparing Section 128 and GST legislation

17. Sub-section (1) of Section 128, which is relevant for present purposes, reads as under:

> "***128. Appeals to Commissioner (Appeals)*** *- (1) Any person aggrieved by any decision or order passed under this Act by an officer of customs lower in rank than a Principal Commissioner of Customs or Commissioner of Customs may appeal to the Commissioner (Appeals) within sixty days from the date of the communication to him of such decision or order:*
>
> *Provided that the Commissioner (Appeals) may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of sixty*

days, allow it to be presented within a further period of thirty days."

18. Sub-section (1) of Section 128 of the Customs Act prescribes the period of limitation of 60 days from the date of communication of the relevant decision or order. The proviso thereto enables condoning for sufficient cause if the appeal were to be presented within a further period of 30 days. Comparing this provision with sub-sections (1) and (3) of Section 107, instead of the 60 day time limit specified in Section 128(1), a three month period is specified in sub-section (1) of Section 107. Just as in the case of the proviso to Section 128(1) of the Customs Act, sub-section (4) of Section 107 also enables the appellate authority to condone delay of a further period of one month (as against 30 days in the other statute). Thus, Section 128 of the Customs Act is substantially similar to Section 107 of the applicable GST laws. To that extent, it appears that the ratio of *M.P.Steel Corporation* could be extended to proceedings under GST laws. The discussion cannot end here because other aspects arise for consideration.

Whether the principles underlying Section 14 are implicitly excluded?

19. On behalf of the respondents, it was contended that applicable GST statutes expressly provide for exclusion periods. This contention was advanced by referring to sub-sections (1) and (2) of Section 75, Section 76(7), Section 107 (8) and Section 108 (4) and (5). On this basis, it was contended that the exclusion of time by applying the principles underlying Section 14 was not intended to be extended to matters under GST enactments. In effect, the contention of the revenue is founded on the legal maxim *expressio unius est exclusio alterius.* Legal maxims are not intended to be sacrosanct and are required to be applied with circumspection. In *Hongo India*, albeit in the context of Section 5 of the Limitation Act, the Supreme Court held that it is open to the Court to examine whether and to what extent the special law excludes the operation of the principles underlying the Limitation Act. Paragraph 20 of the said judgment is relevant in this regard, and is set out below:

"20) Though, an argument was raised based on Section 29 of the Limitation Act, even assuming that Section 29(2) would be attracted what we have to determine is whether the provisions of this section are expressly excluded in the case of reference to High Court. It was contended before us that the words "expressly excluded" would mean that there must be an express reference made in the special or local law to the specific provisions of the Limitation Act of which the operation is to be excluded. In this regard, we have to see the scheme of the special law here in this case is Central Excise Act. The nature of the remedy provided therein are such that the legislature intended it to be a complete Code by itself which alone should govern the several matters provided by it. If, on an examination of the relevant provisions, it is clear that the provisions of the Limitation Act are necessarily excluded, then the benefits conferred therein cannot be called in aid to supplement the provisions of the Act. In our considered view, that even in a case where the special law does not exclude the provisions of Sections 4 to 24 of the Limitation Act by an express reference, it would nonetheless be open to the court to examine

> *whether and to what extent, the nature of those provisions or the nature of the subject-matter and scheme of the special law exclude their operation. In other words, the applicability of the provisions of the Limitation Act, therefore, to be judged not from the terms of the Limitation Act but by the provisions of the Central Excise Act relating to filing of reference application to the High Court. The scheme of the Central Excise Act, 1944 support the conclusion that the time limit prescribed under Section 35H(1) to make a reference to High Court is absolute and unextendable by court under Section 5 of the Limitation Act. It is well settled law that it is the duty of the court to respect the legislative intent and by giving liberal interpretation, limitation cannot be extended by invoking the provisions of Section 5 of the Act."*

20. All the exclusion provisions relied on by the revenue relate to the exclusion of the period during which the service of notice or issuance of an order is stayed by the court or appellate tribunal. These provisions are included in sections relating to both original and appellate proceedings. On closely examining said sections and these enactments as a whole, I find no indication therein that no other exclusion of time is permissible. If these or other provisions in these statutes indicated, directly or indirectly, that no other exclusions are permissible, the contention of the revenue that there is an implied exclusion of the principles underlying Section 14 of the Limitation Act could have been accepted.

21. Before concluding the discussion on this issue, it is also necessary to take into account the object and purpose of Section 14 of the Limitation Act. In *MP Steel Corporation*, in paragraphs 38 to 40, which are extracted *supra*, the Supreme Court quoted with approval paragraph 22 of the judgment in *Consolidated Engineering Enterprises* that Section 14 is intended to advance the cause of justice and that it should be interpreted keeping such object in mind rather than to abort the proceedings. Given the absence of any indication in applicable GST legislation that Parliament intended to exclude the applicability of principles underlying Section 14 of the Limitation Act, I reject the contention of the revenue that there is an implied exclusion of said principles.

22. Before closing this issue, it is also pertinent to refer to the judgment in *The Property Company.* While holding that a quasi judicial authority does not have the power to condone delay for sufficient cause, absent express prescription in that regard, the Supreme Court compared and contrasted Sections 5 and 14 and held that Section 14 deals with exclusion of time and not with an extension of the period of limitation and that implied exclusion of Section 5 does not lead to the inference that principles underlying Section 14 shall stand excluded. Hence, I conclude that the principles underlying Section 14 are not excluded by GST enactments.

Section 14 and rectification proceedings

23. Without prejudice to the contention dealt with in the preceding paragraph, it was contended on behalf of the revenue that the principles underlying Section 14 are only applicable to an aborted

proceeding. This was further explained by submitting that said principles only apply if such proceeding could not be entertained and decided on merits. In order to determine this issue, it is necessary to first extract Section 14 of the Limitation Act. Section 14, in relevant part, reads as under:

> *"**14. Exclusion of time of proceeding bona fide in Court without jurisdiction**.- (1) In computing the period of limitation for any suit the time during which the plaintiff has been **prosecuting with due diligence another civil proceeding**, whether in a court of first instance or of appeal or revision, against the defendant shall be excluded, where the **proceeding relates to the same matter in issue** and is **prosecuted in good faith** in a Court which, from **defect of jurisdiction or other cause of a like nature, is unable to entertain it.***
>
> *(2) In computing the period of limitation for any application, the time during which the applicant has been prosecuting with due diligence another civil proceeding, whether in a Court of first instance or of appeal or revision, against the same party for the same relief shall be excluded, where such proceeding is prosecuted in good faith in a Court which, from defect of jurisdiction or other cause of a like nature, is unable to entertain it."*

(emphasis added)

24. While construing Section 14, it bears repetition that the Limitation Act *per se* does not apply to proceedings before quasi-judicial bodies and that the examination of the provision is being undertaken to determine whether the principles underlying this provision would apply. Put differently, the text of Section 14 is material but not entirely determinative. The text of sub-section (1) indicates that the benefit of Section 14 applies in cases wherein the Court approached first is unable to entertain the petition on account of defect of jurisdiction or other cause of a like nature.

25. In the factual context of a rectification petition being filed under Section 161 and being rejected on the ground that there is no error apparent, it cannot be said that such rejection is on the ground of defect of jurisdiction. Section 14, however, also uses the phrase "or other cause of a like nature". *Ejusdem generis* is a principle of construction often resorted to in interpretation. Said principle applies when two or more specific expressions falling within a genus are followed by a generic expression. Typically, the specific expressions are separated by commas thereby indicating that they form part of a series or set. In such cases, the generic expression following the enumerated specific expressions is required to be construed as confined to matters falling within the common genus. Illustratively, if a statute reads "cars, scooters and other vehicles are prohibited", absent contrary contextual *indicia*, the generic expression other vehicles would be construed as confined to other types of motorised road transport vehicles. Here, only one specific expression, i.e., defect of jurisdiction, is used. This is followed by the expression "other cause of a like nature" and the two expressions are separated by the

disjunctive "or". Therefore, I conclude that the expression "other cause of a like nature" is not confined to causes falling within the same genus as defects of jurisdiction.

26. The meaning of the expression "other cause of a like nature" also fell for consideration in *Roshanlal Kuthalia.* On this issue, the Court held as under:

> *"27. Certainly, Section 14 is wide enough to cover periods covered by execution proceedings (See 1959 SCR 811 at 818). After all, s. 47 itself contemplates transmigration of souls as it were of execution petition and suits. The substantial identity of the subject matter of the lis is a pragmatic test. Moreover, the defects that will attract the provision are not merely jurisdictional strictly so called but others more or less neighbours to such deficiencies.* ***Any circumstance legal or factual, which inhibits entertainment or consideration by the Court of the dispute on the merits, comes within the scope of the section and a liberal touch must inform the interpretation of the Limitation Act which deprives the remedy of one who has a right (see (1971)2 SCR 397 at 401)****. In the Associated Hotels case (i.e. the very lis in its earlier round on the execution side) this Court pointed out [1961] 1 SCR 259 at 272) that the question was one of initial jurisdiction of the Court to entertain the proceedings. Thus in this very matter, the obstacle was jurisdictional and the exclusionary operation of s. 14 of the Limitation Act was attracted."*

27. Even assuming without admitting that the principles underlying Section 14 are applicable to proceedings before the appellate authority and that said principles extend beyond jurisdictional defects, the respondents contended that said principles cannot be extended to a rectification petition, which falls within a statutory silo. In support of this contention, reliance was placed on the *non obstante* clause in Section 161. It was also contended that principles underlying Section 14 are applicable only when the court or authority first approached is unable to entertain the matter. In all these cases, by contrast, it was contended that the rectification petitions were examined in accordance with Section 161 and rejected on the ground that there was no error apparent.

28. In order to decide this issue, it is necessary to set out Section 161:

> ***"161. Rectification of errors apparent on the face of record***
> *Without prejudice to the provisions of section 160, and notwithstanding anything contained in any other provisions of this Act, any authority, who has passed or issued any decision or order or notice or certificate or any other document, may rectify any error which is apparent on the face of record in such decision or order or notice or certificate or any other document, either on its own motion or where such error is brought to its notice by any officer appointed under this Act or an officer appointed under the State Goods and Services Tax Act or an officer appointed under the Union Territory Goods and Services Tax Act or by the affected person within a period*

of three months from the date of issue of such decision or order or notice or certificate or any other document, as the case may be:

PROVIDED that no such rectification shall be done after a period of six months from the date of issue of such decision or order or notice or certificate or any other document:

PROVIDED FURTHER that the said period of six months shall not apply in such cases where the rectification is purely in the nature of correction of a clerical or arithmetical error, arising from any accidental slip or omission:

PROVIDED ALSO that where such rectification adversely affects any person the principles of natural justice shall be followed by the authority carrying out such rectification."

29. It follows from the text of Section 161 that power may be exercised under this provision by any authority who has issued a decision or order or even notice or certificate. Such power is exercisable *suo motu* or upon an error being brought to the notice of the authority by an officer appointed under GST laws or on application by the affected person. The second proviso to Section 161 makes it clear that this power is not limited to the correction of a clerical or arithmetical error. I record this conclusion because the second proviso prescribes that the period of limitation of six months for making a rectification does not apply to the correction of a clerical or arithmetical error. This indicates that the power of rectification extends beyond the correction of clerical or arithmetical errors and such power may be exercised in relation to errors which are patent or apparent on the face of record. The scope of inquiry is, however, confined to verifying whether the earlier decision contains an evident error. This exercise is undertaken by looking at the material on record, and the entire field is not open unlike in a first appeal. Indeed, it cannot even be equated to a review where, in certain circumstances, new material may be considered.

30. Given the limited scope, even if a *prima facie* case of a latent error were to be shown by the applicant, the rectification would be liable to be rejected. Illustratively, input tax credit may have been denied for lack of evidence of movement of goods. The rectification petitioner may endeavour to place on record necessary documents, but the application may be rejected on the ground that new material will not be received. In paragraph 22 of *Consolidated Engineering Enterprises,* the Supreme Court held as under:

"22. .. It will be well to bear in mind that an element of mistake is inherent in the invocation of Section 14. In fact, the section is intended to provide relief against the bar of limitation in cases of mistaken remedy or selection of a wrong forum."

Considering the nature of jurisdiction exercised in rectification and the above principle, I conclude that the rejection of a rectification petition on the ground that there is no error apparent is not a full-fledged examination on merits and could, in appropriate cases, qualify as a *bona fide* mistaken remedy falling within the scope of "other cause of a like nature". Consequently, in such cases, exclusion of time would be warranted. The benefit of such exclusion is, however, not automatic and it is necessary to examine whether the party applying for rectification satisfies the following: both proceedings are between the same parties; they relate to the same matter in issue; and the earlier proceeding was prosecuted with due diligence and in good faith.

Due diligence and good faith

31. On behalf of the respective petitioner, it was contended that it is sufficient if due diligence and good faith is demonstrated in the prosecution of a rectification petition for purposes of excluding the time taken. Put differently, the contention is that it is sufficient if the rectification petition were to be filed within a reasonable time after the original order and then pursued diligently. In this regard, reliance was placed on the definition of good faith in Section 2(h) of the Limitation Act. Said definition is set out below:

> *"Section 2(h) "good faith" - nothing shall be deemed to be done in good faith which is not done with due care and attention."*

32. The text of sub-sections (1) and (2) of Section 14 reveals that both prosecution with due diligence of a civil proceeding and prosecution in good faith are prescribed as requirements. Bearing in mind that superfluity is not attributed to Parliament, the two expressions should carry different meanings. The definition of good faith in the Limitation Act is a negative definition in as much as it illustrates that something not done with due care and attention shall not be deemed to be done in good faith. Put differently, this definition cannot be treated as a definition that captures the content of good faith exhaustively. It also bears repetition that the Limitation Act does not apply to proceedings before quasi-judicial bodies and the examination is limited to ascertaining whether the principles underlying the statute will apply.

33. It was previously concluded that the expression "other cause of a like nature" is not confined to defects of jurisdiction or even defects falling within the same category. As contended by learned Government Counsel, the GST statutes empower an officer who passes an order to rectify such order in accordance with Section 161. Therefore, the rejection of a rectification petition is a decision on the merits of the rectification petition, although it is not a decision on the merits of the larger dispute. In those circumstances, if a party is permitted to avail of the benefit of exclusion merely by lodging a rectification petition, irrespective of whether there is some basis to lodge such petition, there is scope for rampant abuse. In other words, although a limitation period of three months is prescribed for filing an appeal, it would then become possible for a person aggrieved by an order to first lodge a

rectification petition, even though such person is convinced that such petition is totally devoid of merit and thereafter lodge the appeal by computing limitation from the date of disposal of the rectification petition.

34. For reasons aforesaid, I conclude that the good faith requirement in Section 14 of the Limitation Act will not be satisfied merely by filing and prosecuting the rectification petition with due diligence. For this reason, it becomes necessary to broadly examine each matter, particularly the rectification petition, so as to determine whether there was some basis for lodging the same.

Extent of exclusion

35. The next issue that falls for consideration is the extent of exclusion of time under Section 14. This issue was squarely addressed in *M.P. Steel Corporation*. At paragraph 52 of the judgment, in relevant part, it was held as under:

> *"52. As has been already noticed, Sarathy case has also held that the court referred to in Section 14 would include a quasi-judicial tribunal. There appears to be no reason for limiting the reach of the expression "prosecuting with due diligence" to institution of a proceeding alone and not to the date on which the cause of action for such proceeding might arise in the case of appellate or revisional proceedings from original proceedings which prove to be abortive. Explanation (a) to Section 14 was only meant to clarify that the day on which a proceeding is instituted and the day on which it ends are also to be counted for the purposes of Section 14. This does not lead to the conclusion that the period from the cause of action to the institution of such proceeding should be left out. In fact, as has been noticed above, the explanation expands the scope of Section 14 by liberalizing it. Thus, under explanation (b) a person resisting an appeal is also deemed to be prosecuting a proceeding. But for explanation (b), on a literal reading of Section 14, if a person has won in the first round of litigation and an appeal is filed by his opponent, the period of such appeal would not be liable to be excluded under the Section, leading to an absurd result. That is why a plaintiff or an applicant resisting an appeal filed by a defendant shall also be deemed to prosecute a proceeding so that the time taken in the appeal can also be the subject matter of exclusion under Section 14. Equally, explanation (c) which deems misjoinder of parties or a cause of action to be a cause of a like nature with defect of jurisdiction, expands the scope of the section. We have already noticed that the India Electric Works Ltd. judgment has held that strictly speaking misjoinder of parties or of causes of action can hardly be regarded as a defect of jurisdiction or something similar to it. Therefore properly construed, explanation (a) also confers a benefit and does not by a side wind seek to take away any other benefit that a purposive reading of Section 14 might give. We, therefore, agree with the decision of the Madhya Pradesh High Court that the period from the cause of action till the institution of appellate or revisional proceedings from original proceedings which prove to be abortive are also liable to exclusion under the Section. The view of the Andhra Pradesh High*

Court is too broadly stated. The period prior to institution of the initiation of any abortive proceeding cannot be excluded for the simple reason that Section 14 does not enable a litigant to get a benefit beyond what is contemplated by the Section - that is to put the litigant in the same position as if the abortive proceeding had never taken place."

36. Effectively, the Supreme Court concluded that the period of limitation for lodging the statutory appeal under the applicable statute, in that case Section 128 of the Customs Act, should be excluded along with the entire time taken to prosecute the aborted proceeding. Extending said principle to this case, a time of three months (i.e. the prescribed period of limitation) plus the entire time consumed from the date of filing of the rectification petition to the date of rejection thereof would stand excluded. As a consequence of such exclusion, a statutory appeal may be filed within three months from the date of rejection of such rectification petition or within a further period of one month subject to delay being condoned by the appellate authority for sufficient cause. This, however, presupposes that the petitioner concerned has established entitlement to exclusion under Section 14. The answer to that question would hinge on an examination of each individual case.

Formulation of principles

37. Without intending to exhaustively catalogue the principles that emerge from the above discussion and analysis, the following non-exhaustive principles are formulated and set out below:

(i) The principles underlying Section 5 of the Limitation Act are inapplicable to an appeal filed under Section 107 of applicable GST enactments.

(ii) GST enactments do not expressly or implicitly exclude the application of principles underlying Section 14. The principles underlying Section 14 are applicable in relation to an appeal filed before the appellate authority.

(iii) Said principles are not confined to cases wherein the earlier proceeding was rejected on the ground of defect of jurisdiction.

(iv) The expression "other cause of like a nature" takes within its fold causes that do not fall within the genus of jurisdictional defects. The decision in a rectification petition holding that there is no error apparent does not adjudicate the larger dispute under the order in original on merits.

(v) Given the object and purpose of Section 14 and principles underlying the same, said principles are applicable in relation to a rejected rectification petition subject to the petitioner satisfying all requirements.

(vi) An appellant applying for exclusion of time by invoking the principles underlying Section 14 is required to fulfil all the requirements specified in the said provision, including the requirement of prosecution with due diligence and in good faith.

(vii) The expression "good faith" entails a broad examination of the rectification petition to determine whether there was some basis to file such rectification petition. This requirement would avert an abuse of process.

Individual cases

38. It is common ground between the parties to these proceedings that both the prior and subsequent proceedings were prosecuted by the same party. While there is a minor quibble as to whether both proceedings relate to the same issue, this too is largely admitted. It is, therefore, necessary to turn to the facts of individual cases so as to examine whether the requirements of good faith and due diligence are satisfied.

39. Six cases in this batch were filed by Salem RR Catering Service. In all these cases, orders-in-original were issued *ex parte* and rectification petitions were filed thereafter. Out of these six cases, in W.P.No.22167 of 2026, learned counsel for the petitioner pointed out that the error apparent is discernible merely on examining the order in original. Inviting my attention to pages 33 and 39 of the paper book, learned counsel submitted that it is recorded at page 33 that the taxpayer has paid tax of Rs.5,26,642/-, whereas, at page 39, said amount has been included in the revenue abstract. Likewise, in W.P.No.22172 of 2026, referring to pages 32 and 36 of the paper book, learned counsel has pointed out an internal inconsistency. On examining said orders, I am satisfied that more than an arguable case is made out for rectification. Therefore, in these two cases, the petitioner is entitled to an exclusion of time in accordance with the conclusions reached earlier in that regard.

40. As regards the other cases, namely, W.P.No.22166, 22164, 22174 and 22177 of 2026, the contention in support of rectification was that the petitioner is illiterate and was ill-advised. When a rectification petition is filed against an *ex parte* assessment order, unless the petitioner shows an internal inconsistency in the order, as shown in the two cases discussed in the preceding paragraph, or points out an egregious error, ordinarily, there will be basis for seeking rectification. Such egregious error may be illustrated as follows. If the assessment order records the input tax credit available in GSTR 2A and that availed and used in the GSTR 3B return and a finding were to be recorded that excess input tax credit was used in spite of the order reflecting that available credit exceeds utilised credit, there would be strong basis to request for rectification. Typically, a rectification petition in relation to an *ex parte* assessment order would be justified where *suo motu* rectification is warranted. On examining the orders in original, the rectification petitions and the rejection orders, I find no basis in these cases to request for rectification. On instructions, however, learned counsel for the petitioner submits that the petitioner consents for remitting 25% of the disputed tax demand in each order as a

condition for remand. Subject to the remittance thereof within thirty days from the date of receipt of a copy of this order, the impugned orders in those cases are set aside and said matters are remanded for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance in the manner aforesaid.

41. In both W.P. Nos. 21252 and 16914 of 2026 patent errors were pointed out in the rectification petitions and said contentions were not addressed in the orders rejecting the rectification application. In these cases, the petitioner concerned is entitled to exclusion of time. The details of these cases are captured in the table below:

WP No.	Petitioner	Respondent/ 1st Respondent	Date of Order-in-Original	Date of Rectification Application	Date of Rectification Order	Date of Preferring of Appeal	Date of Dismissal of Appeal	Reason for Dismissal of Appeal	Grounds for rectification	Reason for Rejection of Rectification Application
21252 of 2026	KYB Motorcycle Suspension India Limited	Commissioner of State Tax	27.02.2025	26.03.2025	06.11.2025	24.12.2025	30.01.2026	Delay in submission of appeal	Ineligible ITC, which was disclosed separately, was erroneously deducted again from the ITC claimed under GSTR-3B. ITC on imports pertaining to FY 19-20 was taken in FY 20-21.	He ground has not been Specifically addressed. General law regarding rectification was spelled out and the application was dismissed stating that there was no apparent error.
16914 of 2026	Coromandel Engineering Company Ltd	Assistant Commissioner (ST)	15.09.2025	15.11.2025	08.01.2026	09.02.2026	06.04.2026	Delay in submission of Appeal	A sum of about 2.72 lakhs already paid was erroneously demanded again through the assessment order with interest and penalty.	The ground has not been specifically addressed. General law regarding rectification was spelled out and the application was dismissed.

42. In three cases filed by FE Fundinfo (India) Private Limited (W.P.Nos.22249, 22257 and 22269 of 2026), rectification petitions were filed on the ground of non-consideration of critical documents. Although said documents have not been enclosed in the relevant paper book, learned counsel for the

petitioner submitted that these documents were submitted before the assessing officer prior to the issuance of the respective order in original. Although I am of the view that a statutory appeal would have been more appropriate in these cases, there is some basis for filing the rectification petitions on the ground of non-consideration of material already submitted to the assessing officer. Hence, in these cases, the petitioner is entitled to exclusion of time. In case involuntary recoveries were made pursuant to the respective orders in original, said amounts shall be reckoned for purposes of pre-deposit when the appeals are re-presented.

43. WP.No.23701 of 2026 was filed by Jagan Cotton Traders. The rectification petition, in this case, was filed by relying on the supplier's tax payment ledger. The order in original dealt with multiple issues. In the rectification petition, the petitioner merely attached the tax paid ledger of a supplier. In effect, the rectification petition was filed on the basis of an additional document. Since the petitioner did not have even an arguable case for rectification, I am not inclined to exclude time. Learned counsel for the petitioner, however, on instructions, submits that the petitioner agrees to remit 25% of the tax demand relating to the ITC claimed from cancelled dealers (defect No.5) as a condition for remand. He has made an endorsement to that effect. Subject to remittance of 25% of the tax demand pertaining to ITC claimed from cancelled dealers (defect No.5) within thirty days from the date of receipt of a copy of this order, the impugned order is set aside partly only insofar as this defect is concerned and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 25% of the disputed tax demand.

44. In W.P.No.23980 of 2026 filed by Cinepolis India Private Limited, two grounds were raised by learned counsel. The first ground was non-consideration of credit notes and the second ground was the imposition of GST on food and beverages at 18% instead of 5% in the factual context of 5% being accepted by the proper officer in relation to other assessment periods. I am satisfied that there was some basis to lodge the rectification petition in this case. Therefore, the petitioner is entitled to exclusion of time.

45. In W.P.No.2629 of 2026, which was filed by E2E Supply Chain Solutions Limited, the primary ground raised in the rectification petition was non-consideration of credit notes submitted prior to the order in original. The petitioner had relied on an earlier order of this Court in *SPK and Co.* while lodging the appeal. Considering the aforesaid, I am satisfied that good faith and due diligence requirements are satisfied and that the petitioner is entitled to exclusion of time.

46. In W.P.No.23235 of 2026, which was filed by Palanisamy Kanagaraj, the main ground for rectification was that documents filed along with the additional reply were not considered and that such documents contained details of both taxable and exempted supplies. Since there is some basis for lodging the rectification petition, this petitioner is entitled to exclusion of time.

47. In W.P.No.23719 of 2026, which was filed by Green Grandiose, the grounds raised in the rectification petition are that cement was purchased and utilized by the petitioner in the manufacture of interlocking bricks. After failing to submit supporting documents prior to the order in original, additional documents were sought to be submitted at the time of hearing of the rectification application. Given that there is no basis for rectification, I am not inclined to exclude time. Learned counsel for the petitioner, however, submits, on instructions, that the petitioner is agreeable to remitting 50% of the tax demand under the impugned order in original as a condition for remand. He has made an endorsement to that effect.

48. Therefore, subject to the remittance of 50% of the tax demand under the order in original within thirty days from the date of receipt of a copy of this order, the order in original is set aside and the matter is remanded to the assessing officer for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within a period of three months from the date of such remittance.

49. In WP.No.27239 of 2026, which was filed by M R Constructions, the rectification petition was lodged on the ground that tax was imposed on the gross amount including the GST component by relying on the profit and loss account. Supporting documents in this regard were not filed prior to the issuance of the original in original. Therefore, I am not inclined to exclude time.

50. On instructions, learned counsel for the petitioner submits that all the supporting documents are available and that the petitioner agrees to remit 50% of the tax demand under the order in original as a condition for remand. He has made an endorsement to that effect. Subject to remittance of 50% of the tax demand in the order in original, within thirty days from the date of receipt of a copy of this order, the order in original is set aside and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance in the manner specified above.

51. Other than the cases which stand disposed of on terms indicated above, the following writ petitions are allowed by setting aside the impugned appellate orders and directing the appellate authority to receive and dispose of the appeals on merits:

1. W.P. No.21252 of 2026;
2. W.P.No.16914 of 2026;
3. W.P.No.23980 of 2026;
4. W.P.No.2629 of 2026;
5. W.P.No.22249 of 2026;
6. W.P.No.22257 of 2026; and

7.W.P.No.22269 of 2026.

52. In W.P.Nos.22167, 22172 and 23235 of 2026, the petitioner is entitled to exclusion of time taken in prosecuting the rectification petitions. Therefore, if appeals were to be filed within thirty days from the date of receipt of a copy of this order, such appeal shall be received and disposed of on merits by the appellate authority without going into the question of limitation. Consequently, connected miscellaneous petitions are closed. No costs.