

M/s. TSR & Co

Appellate Authority for Advance Ruling — Tamil Nadu

Order No. AAAR/08/2026 (AR)

Dated 31.07.2026

Q Questions Before the Authority

- Whether the delay of 6 days in filing the appeal against the Advance Ruling order beyond the prescribed period of 30 days can be condoned under Section 100(2) of the CGST/TNGST Act, 2017.

F Facts

The Appellant is engaged in the manufacture and sale of 'Pooja Panneer' used for religious rituals. Aggrieved by an Advance Ruling classifying the product under HSN 3301 9079, the Appellant sought to file an appeal claiming exemption as 'Puja Samagri'. Owing to the sudden demise of their counsel, the appeal was filed on 25.06.2026 with a delay of 6 days beyond the statutory 30-day limit from the receipt of the order.

H Ruling

The Appellate Authority held that the sudden death of the Appellant's earlier counsel constituted **sufficient cause** preventing timely filing of the appeal. Accordingly, the **delay of 6 days was condoned** under the proviso to Section 100(2) of the CGST/TNGST Act, 2017, and the appeal was admitted for hearing on merits.

R Reasoning

The advance ruling was received on 20.05.2026, requiring the appeal to be filed by 19.06.2026 under Section 100(2) of the CGST Act. The appeal was filed on 25.06.2026, entailing a delay of 6 days, which falls within the condonable period of 30 days allowed under the proviso to Section 100(2). The Appellant established that the delay occurred unintentionally due to the sudden demise of their advocate and subsequent engagement of new legal counsel. Satisfied with the cause shown, the authority exercised its powers under Section 100(2) read with Section 101(1) to condone the delay.

P Provisions Relied On

Section 100(1) of CGST/TNGST Act, 2017

Section 100(2) of CGST/TNGST Act, 2017

Section 101(1) of CGST/TNGST Act, 2017

! For the Practitioner

This order confirms that the **unfortunate demise of legal counsel** constitutes sufficient cause for condoning minor delays in filing an appeal before the AAAR. It emphasizes that procedural delays within the discretionary 30-day extended limit under Section 100(2) will be condoned to allow substantive justice. It does not determine the merits of the classification or GST exemption of 'Pooja Panneer'.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> t.s.r. and co. aaar admission order.pdf

Prepared 16-10-2026.

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