



WEB COPY



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-08-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 30799, 30808 & 30804 of 2026
and WMP Nos. 33844, 33848 & 33855 of 2026**

Mr.Sankara Narayanan Rajan
S/o.Shri.Sankar Narayanan
Rajan Super Market, No. 67 A North Park Street,
Venkatapuram, Ambattur, Chennai-600053

..Petitioner(s) in all
WP's

Vs

1. The Deputy commissioner(CT)
O/o.The Deputy Commissioner-GST Appeal
chennai-II, No.1, Creams Road
Commercial Tax officer, chennai-600 006
2. The Deputy State Tax officer-1
O/o.Ambattur Assessment circle
No.323 and 324, 3rd floor, Integrated
commercial Taxes building
Nandanam, chennai-600 035

..Respondent(s) in all
WP's

PRAYER in W.P.No.30799 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order of the 1st respondent proceedings No.ARN # AD330225012680N dated 25.03.2025 and quash the same and consequently direct the 1st respondent to condone the delay



of 146 days in filing the Appeal beyond the statutory period and admit the Appeal against the proceedings in GSTIN.33AAAPR6589B1ZP/2019-2020 dated 25.03.2025.

PRAYER in W.P.No.30808 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order of the 1st respondent proceedings No.ARN # AD330225012574I dated 25.03.2025 and quash the same and consequently direct the 1st respondent to condone the delay of 128 days in filing the Appeal beyond the statutory period and admit the Appeal against the proceedings in GSTIN.33AAAPR6589B1ZP/2019-2020 dated 25.03.2025.

PRAYER in W.P.No.30804 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order of the 1st respondent proceedings No.ARN # AD330225012775C dated 25.03.2025 and quash the same and consequently direct the 1st respondent to condone the delay of 130 days in filing the Appeal beyond the statutory period and admit the Appeal against the proceedings in GSTIN.33AAAPR6589B1ZP/2019-20 dated 25.03.2025.

For Petitioner(s):
in all WP's

M/s.R.Nandakumar
V.Jaishankar

For Respondent(s):
in all WP's

Mr.R.Sethu Prabakaran,
Government Advocate (Tax)



COMMON ORDER

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In these three writ petitions, appellate orders are challenged.

2. Challenging the orders in original dated 13.08.2024, the petitioner filed appeals on 05.02.2025. Said appeals were rejected on the ground of delay.

3. Mr.R.Sethu Prabakaran, learned Government Advocate (Tax), accepts notice for the respondents.

4. The record shows that the appeals were lodged beyond the condonable period. Therefore, there is no infirmity in the order rejecting the appeals. Consequently, these writ petitions are disposed of by declining to interfere with the impugned orders, but leaving it open to the petitioner, to challenge the orders in original in accordance with law. There shall be no order as to costs. Consequently, the connected writ miscellaneous petitions are closed.

14-08-2026

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

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SENTHILKUMAR RAMAMOORTHY J.

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