



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-07-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 24824, 24827, 24834 & 24837 of 2026
and WMP.Nos.27065, 27066, 27070, 27071, 27081,
27083, 27087 & 27089 of 2026

In all WPs.

FIITJEE Foundation for Education Research and
Trainings, FIITJEE Global School,
Survey No. 45/5B,
Vandranthangal Village, Katpadi Taluka,
Sameera Garden City, Vellore,
Tamil Nadu 632059.

..Petitioner

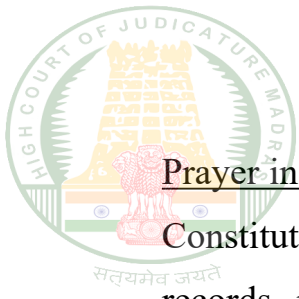
Vs

1.The Deputy Commissioner (ST)(Appeals)
Trichy and Vellore Division,
No.4, Barathiyar Salai, Fort Round Road,
Vellore-632 001.

2.The Commercial Tax Officer (Intelligence),
Inspection II, Vellore Division, No. 4,
Barathiyar Salai, Fort Round Road,
Vellore 632 001.

..Respondents

Prayer in W.P.No.24824 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the Impugned Order in DRC-07 in reference No. ZD3310251895782 dated 17.10.2025 issued for the assessment year 2021-22 by the 2nd Respondent, and the subsequent Impugned Communication No. A1/56/2026 dated 26.02.2026 issued by the 1st Respondent and quash the same.



Prayer in W.P.No.24827 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the Impugned Order in DRC-07 in reference No. ZD331025189283H dated 17.10.2025 issued for the assessment FY 2022-23 by the 2nd Respondent and the subsequent Impugned Communication No. A1/57/2026 dated 26.02.2026 issued by the 1st Respondent and quash the same.

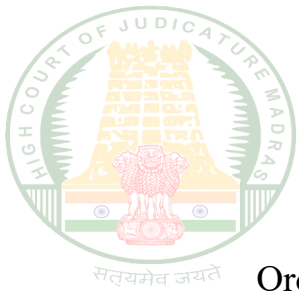
Prayer in W.P.No.24834 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the Impugned Order in DRC-07 in reference No. ZD331025189074K dated 17.10.2025 issued for the assessment year 2023-24 by the 2nd Respondent and the subsequent Impugned Communication No. A1/55/2026 dated 26.02.2026 issued by the 1st Respondent and quash the same.

Prayer in W.P.No.24837 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the Impugned Order in DRC-07 bearing reference No. ZD331025188814B dated 17.10.2025 issued for the assessment year 2024-25 by the 2nd Respondent and the subsequent Impugned Communication No. A1/54/2026 dated 26.02.2026 issued by the 1st Respondent and quash the same.

In all Wps.

For Petitioner: Mr. G.Derrick Sam

For Respondents: Mr. R. Sethu Prabakaran
Government Counsel (Tax)



COMMON ORDER

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Orders in original dated 17.10.2025 and subsequent communications rejecting the petitioner's appeals are assailed in these writ petitions.

2. Learned counsel for the petitioner submits that the petitioner is a society which also runs a school. He points out that the GST registration certificate was amended on 30.08.2025 to also include the address of the school as a place of business. After such amendment, he submits that the impugned orders in original were issued. Because said orders were not uploaded on the common portal, he contends that the petitioner was unable to file appeals electronically. Instead, he submits that such appeals were filed manually within the prescribed period of limitation. Solely on the ground that appeals were not filed in accordance with Rule 108, he submits that appeals were rejected.

3. Mr. R. Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondents. He submits that the payment of pre-deposit should be verified and that it should be a pre-condition for the appeals to be considered.

4. The petitioner has filed copies of relevant Forms DRC-3, which indicate that the pre-deposit was made. The documents on record indicate that



SENTHILKUMAR RAMAMOORTHY J.

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the appeals were filed manually within the prescribed period of limitation.

Considering these aspects, the interest of justice warrants that the appeals be received and disposed of on merits. By directing the appellate authority to receive and dispose of the appeals on merits, these writ petitions are disposed of without any order as to costs. Consequently, connected miscellaneous petitions are closed.

10-07-2026

Index : Yes/No

Neutral Citation : Yes/No

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To

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