



W.P.(MD) No. 20269 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.07.2026

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No. 20269 of 2026
and
W.M.P.(MD) Nos.15034 & 15036 of 2026**

Tvl.Sri Murugan Agencies,
rep. by its Proprietor Alagu Murugan Chelliah.

... Petitioner

Vs

The Assistant Commissioner,
Tenkasi Main Road,
Rajapalayam,
Virudhunagar.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus calling for the records of the impugned order with Reference Number ZD331125353114W dated 20.11.2025 issued by the respondent and quash the same as illegal and consequently, directing the respondent to permit the petitioner to avail the ITC Claim.

For petitioner : M/s.M.Lavanya

For respondent : Mr.R.Parthiban
Counsel for State of TN



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ORDER

This Writ Petition is taken up for final hearing at the time of admission with the consent of the learned counsel for the petitioner and learned Counsel for State of TN for the respondent.

2. This petitioner is before this Court against the impugned order bearing Ref.No.ZD331125353114W dated 20.11.2025 after expiry of the period of limitation prescribed under Section 107 of respective GST enactments for filing of an appeal before the Appellate Authority. As such, the challenge to the impugned order cannot be countenanced.

3. In fact, the petitioner has given up his right by not filing an appeal in time. However, considering the fact that the petitioner may have a case in appeal, I am inclined to come to partial rescue by permitting the petitioner to file an appeal before the Appellate Authority as against the impugned order passed by the respondent bearing Ref.No.ZD331125353114W dated 20.11.2025, subject to the petitioner depositing 25% of the disputed tax, within a period of thirty (30)



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days from the date of receipt of a copy of this order. To that effect, the learned counsel for the petitioner makes an endorsement in the case bundle as follows:-

“ It is submitted that liberty may be given to the petitioner to prefer and appeal and I am ready to pay 25% amount from the disputed tax amount.”

5. Recording the same, this Writ Petition is disposed of, by giving liberty to the petitioner to file an appeal before the concerned Appellate Authority, subject to the conditions stipulated above, within a period of thirty (30) days from the date of receipt of a copy of this order.

6. In case, the petitioner files an appeal within the time granted by this Court together with such deposit, the Appellate Authority concerned shall pass appropriate orders on the same on merits and in accordance with law, without reference to the limitation, as expeditiously as possible within a period of three (3) months from the date of filing of an appeal. Needless to state, the petitioner shall be heard, before passing such order.

7. In case the petitioner fails to comply with any of the stipulations, the



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respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

17.07.2026

To
The Assistant Commissioner,
Tenkasi Main Road,
Rajapalayam,
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C.SARAVANAN, J.

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