



W.P.No.16387 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 10.06.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.16387 of 2025

and

W.M.P.Nos.18518 and 18520 of 2025

M/s.Flinto Learning Solutions Private Limited,
(Represented by its Mr.Dhineshkumar. S)
Tek Meadows, Tower C,
3rd Floor, Elcot Sez,
Sholinganallur, Chennai-600 119.

...Petitioner

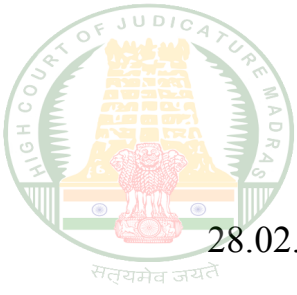
Vs.

1. The Assistant Commissioner of GST & CE,
Thuraipakkam Range,
MHU Complex, 692, Anna Salai,
Nandanam, Chennai- 600 035.

2. The Deputy Director
Directorate General of Goods and Services
Tax Intelligence, Madurai Regional Unit,
No.4, Lakshmi Complex, P & T Nagar Main
Road, Madurai- 625 014.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India
praying for the issuance of a Writ of Certiorari to call for the records of the
First Respondent in impugned Order in Original No.04/2022 dated



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28.02.2022 and quash the same.

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For Petitioner : Ms.Radhika Chandra Sekhar

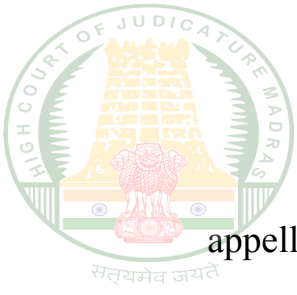
For Respondent : Mr.Rajnish Pathiyil
Senior Panel Counsel

ORDER

The challenge in this Writ Petition is to the order dated 28.02.2022 passed by the 1st respondent and to quash the same.

2. When the matter is taken up for hearing, the learned counsel for the petitioner would submit that though a challenge has been made with regard to Order-in-Original, it would suffice if the petitioner may be permitted to file an appeal before the appellate authority challenging the Order-in-Original and the appellate authority may be directed to dispose of the same, without insisting upon the period of limitation.

3. The learned counsel appearing for the respondent has stated no objection for granting liberty to the petitioner to file an appeal before the



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appellate authority.

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4. Considering the facts and circumstances of the case and considering the submission made by the learned counsel appearing on either side, the petitioner is permitted to file an appeal before the appellate authority within a period of ***four weeks*** from the date of receipt of a copy of this order and on such appeal being filed, the appellate authority is directed to take the appeal on file without insisting upon the period of limitation.

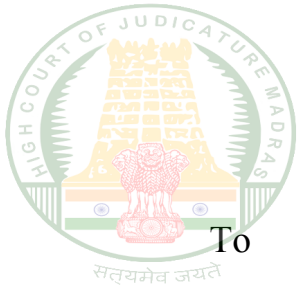
5. This Writ Petition is disposed of accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

10.06.2025

arr

Index : yes/no

Neutral Citation : yes/no



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To

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MHU Complex, 692, Anna Salai,
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Krishnan Ramasamy,J.,

arr

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