



WEB COPY



W.P.No.24706 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.24706 of 2025
and W.M.P.No.27864 of 2025

Tvl Annanmar Blue Metals,
Represented by its Partner P.S.Saravanan
40, Sathalapalli,
B.G.R Madawpalli,
Krishnagiri – 635 104.

... Petitioner

Vs.

1. Deputy State Tax Office – 1,
Krishnagiri-II,
SF.No 559/5, Ground Floor, Kallukkurukki Village,
Saamanthamalai Post, Ramapuram (SO), Collector Office
Backside, Krishnagiri – 635 115.

2. Deputy Commissioner (CT)(Appeals),
Commercial Taxes Complex,
Pitchards Road, Asthampatti,
Salem – 636 007.

... Respondents

Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order bearing reference number ZD330324075029J dated 14.03.2024 passed by the 1st respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice.



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For Petitioner : Mr.G.Natarajan

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

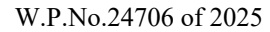
ORDER

In this writ petition, the petitioner has challenged the impugned Order dated 14.03.2024 passed by the 1st respondent under Section 74 of the respective GST enactments, for the tax period 2019-2020.

2. It is noticed that the petitioner has already filed an appeal before the 2nd respondent / appellate commissioner against the impugned Order dated 14.03.2024, which has been rejected on the ground of limitation.

3. It is also noticed that there is a marginal delay in filing the appeal before the 2nd respondent.

4. The last date for filing an appeal within the limitation period expired on 13.06.2024. However, the petitioner filed the appeal on 18.06.2024. Thus, there is a marginal delay of 5 days in filing the appeal against the impugned Order dated 14.03.2024.



7. In view thereof, this Writ Petition stands disposed of. Consequently, connected miscellaneous petition is closed. No costs.

1. The Deputy State Tax Office – 1,
Krishnagiri-II,
SF.No 559/5, Ground Floor, Kallukkurukki Village,



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C.SARAVANAN, J.

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