



W.P. Nos. 37970, 37976, 37980, 37982 and 37984 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 37970, 37976, 37980, 37982 and 37984 of 2025
and

W.M.P. Nos. 42403, 42404, 42408, 42409, 42411, 42414, 42416, 42417,
42418 & 42420 of 2025

R. Kumar

...Petitioner
in all the W.Ps

Versus

The State Tax Officer (Inspection – I),
O/o Joint Commissioner (ST) (Intelligence),
4, Bharathiar Salai, Fort Round,
Vellore – 632 001.

...Respondent
in all the W.Ps

Common Prayer : Writ Petitions are filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to call for the records of the respondent in GSTIN:33GMPK9258D1Z7 / 2019-20 to 2023-24 respectively dated 19.05.2025 and quash the same and consequently direct the respondent to give an opportunity of personal hearing.

For Petitioner : Mr. P.R. Kumar

For Respondent : Mr. T.N.C. Kaushik,
Additional Government Pleader



W.P. Nos. 37970, 37976, 37980, 37982 and 37984 of 2025

ORDER

WEB COPY These Writ Petitions are being disposed of by way of this common order at the time of admission with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader who takes notice on behalf of the Respondent.

2. There is a marginal delay in approaching this Court beyond the statutory period for filing an appeal against the respective Assessment Orders dated 19.05.2025 for the Assessment Years 2019-2020 to 2023-2024. The limitation for filing the appeal with an application to condone the delay in filing the appeal would have expired on 18.09.2024. The Petitioner has filed these writ petitions only on 24.09.2025 to assail the impugned Assessment Orders.

3. Since there is a marginal delay, I am inclined to dispose these Writ Petitions by directing the Petitioner to file an appeal within a period of 15 days from the date of receipt of copy of this order before the Appellate Authority against the respective impugned orders dated 19.05.2025 for the respective Assessment Years.



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4. In case, such an appeal is filed before the Appellate Authority, the Appellate Authority shall dispose the same on merits without reference to limitation.

5. These Writ Petitions are disposed of with the above observations.

Consequently, connected miscellaneous petitions are closed. No costs.

09.10.2025

Index : Yes/No
Neutral Citation : Yes/No
AT

To
The State Tax Officer (Inspection – I),
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C.SARAVANAN, J.

AT

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