



W.P.No.42971 of 2025

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 12.11.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.42971 of 2025

and

W.M.P.No.48092 of 2025

M/s V M Foods Private Limited,  
Represented by its Proprietor Shanmugapriya  
New No.2/89, Old No.150/79,  
First Floor, CISIONS Complex,  
Montieth Road, Egmore,  
Chennai-600 008.

... Petitioner

Vs.

1.The Deputy Commissioner State Taxes (Appeals-1)  
Greams Road,  
Chennai-600 006.

2. The Assistant Commissioner (ST) (FAC),  
No.241, 2<sup>nd</sup> Floor, No.1, PAPJAM Building,  
Greams Road,  
Chennai – 600 006.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for  
issuance of a Writ of Certiorarified Mandamus, to call for the records relating to



W.P.No.42971 of 2025

APL-02 dated 30.07.2025 passed by the first respondent and quash the same and consequently directing the first respondent to admit the appeal filed by the petitioner vide ARN No.AD331124119232R dated 29.11.2024.

For Petitioner : M/s.K.Aarthy

For Respondents : Mrs.P.Selvi,  
Government Advocate

\*\*\*\*\*

### **ORDER**

The petitioner is before this Court challenging the impugned order dated 30.07.2025 passed by the first respondent–Appellate Authority, whereby the petitioner’s appeal against the order dated 31.07.2024 has been rejected on the ground of delay in filing the appeal.

2. The appeal was filed on 29.11.2024 along with an application for condonation of delay. The normal period of limitation expired on 30.10.2024, and the condonable period of limitation would have expired on 30.10.2024.



W.P.No.42971 of 2025

WEB COPY

3. A reading of the memorandum of appeal and the Miscellaneous Application shows that there was a delay of 29 days, for which condonation was sought. However, the first respondent–Appellate Authority has not considered the said application while passing the impugned order.

4. Considering the fact that the petitioner has already pre-deposited 10% of the disputed tax amounting to Rs.5,66,634/-, which is also recorded in the impugned order, the matter is remitted to the first respondent–Appellate Authority to dispose of the appeal on merits without reference to limitation.

5. The Writ Petition is disposed of with the above direction. No costs. Consequently, the connected W.M.P. is closed.



W.P.No.42971 of 2025

12.11.2025

Neutral Citation : Yes / No

nvi

To:

1.The Deputy Commissioner State Taxes (Appeals-1)

Greams Road,

Chennai-600 006.

2. The Assistant Commissioner (ST) (FAC),

No.241, 2<sup>nd</sup> Floor, No.1, PAPJAM Building,

Greams Road,

Chennai – 600 006.

**C.SARAVANAN, J.,**

nvi



WEB COPY



W.P.No.42971 of 2025

---

W.P.No.42971 of 2025  
and  
W.M.P.No.48092 of 2025

12.11.2025