



W.P.(MD) No. 19407 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No. 19407 of 2025
and
W.M.P.(MD) No.14925 of 2025**

M/s.Sony Supermarket,
rep. by its Partner S.Suryakumar.

... Petitioner

Vs

The State Tax Officer,
Commercial Tax Buildings,
Tirupathur.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records in the impugned Order in Form DRC 07 in Ref.No. ZD330125247830O, dated 27.01.2025 issued by the respondent and quash the same as it is without jurisdiction and clear violation of statutory provisions.

For petitioner : Mr. S Karunakar

For respondent : Mr.J.K.Jayaselan
Government Advocate



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ORDER

This Writ Petition has been filed to quash the impugned Order in Form DRC 07 in Ref.No. ZD330125247830O, dated 27.01.2025 issued by the respondent.

2. There is a marginal relief in approaching this Court, as limitation for filing the appeal before the Appellate Authority under Section 107 of the respective GST enactments is expired.

3. Considering the same, this Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Government Advocate for the respondent by permitting the petitioner to file a statutory appeal within a period fifteen (15) days from the date of receipt of a copy of this order.

4. In case such appeal is filed before the Appellate Authority by the petitioner within such time, the Appellate Authority shall take up the appeal and



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dispose of the same on merits on its turn, without reference to the limitation.

6. This Writ Petition is disposed of, with the above observations. No costs.

Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

17.07.2025

To

The State Tax Officer,
Commercial Tax Buildings,
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C.SARAVANAN, J.

apd

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