



W.P(MD)No.27935 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.27935 of 2025

and

W.M.P.(MD)Nos.21783 & 21784 of 2025

Tvl.Ganapathy Electrical,
Rep. by its Proprietor G.Palanivelu,
S/o.Ganapathi,
No.2/209-1, Perugamani,
Nangavaram Road,
Perugamani, Srirangam,
Tiruchirappalli-639 115.

... Petitioner

Vs.

The State Tax Officer,
Adjudication & Legal (Intelligence),
Erode.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the impugned order passed by the respondent in GSTIN. 33AAIPP8350J1ZF/2022-23, dated 10.06.2025 and quash the same.



WEB COPY



W.P(MD)No.27935 of 2025

For Petitioner : Mr.T.Bashyam

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

Heard both sides.

2. The petitioner had suffered an adverse assessment order. The petitioner could not avail appeal remedy since the limitation period has already expired. This Court has held in more than one case that where the delay is marginal, an appeal can very well be entertained.

3. The learned counsel for the petitioner states that the petitioner will file an appeal within four weeks from the date of receipt of a copy of this order. On such appeal is being filed, the same will be entertained without reference to limitation. The petitioner has to comply with the other usual formalities. The Writ Petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

13.10.2025

Index : Yes / No
Internet : Yes/ No
rmi

To

The State Tax Officer,
Adjudication & Legal (Intelligence),
Erode.

2/3



WEB COPY



W.P(MD)No.27935 of 2025

G.R.SWAMINATHAN, J.

rmi

W.P(MD)No.27935 of 2025

13.10.2025