



W.P.No.2621 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2621 of 2026

and

W.M.P.Nos.2851 and 2854 of 2026

PADMAM FURNITURE INDUSTRIES

Prop:Mrs.Arunkumar Easwari

18,19,20, GA Road

Old Washermenpet

Chennai,Tamil Nadu – 600 081.

... Petitioner

Vs.

The Assistant Commissioner (ST)

Royapuram Assessment Circle

Integrated Commercial Taxes Building

32, Elephant Gate Bridge Road

Chennai-600 003.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent assessment proceedings GSTIN:33AACPE9096N1ZB/2020-2021 dated 20.02.2025 and to quash this impugned assessment proceedings.

For Petitioner : Mr.Sankar Ganesh S

**For Respondent : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate**



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ORDER

The petitioner is before this Court against the impugned assessment order dated 20.02.2025 after the petitioner's statutory appeal against the impugned order was dismissed by the Appellate Authority / Respondent vide order dated 22.07.2025 on the ground of limitation.

2. It is submitted by the learned counsel for the petitioner that the said appeal was filed with a delay of four (4) days beyond the condonable period of limitation prescribed under Section 107 of the respective GST Enactments.

3. Considering the marginal delay in filing the appeal and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the Appellate Authority/Respondent to dispose of the appeal filed by the petitioner on merits, without further reference to limitation on its own turn.



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4. Accordingly, this writ petition is disposed of with the above observations. No costs. Consequently, the connected W.M.Ps. are closed.

30.01.2026

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Neutral Citations: Yes/No

To:

The Assistant Commissioner (ST)
Royapuram Assessment Circle
Integrated Commercial Taxes Building
32, Elephant Gate Bridge Road
Chennai-600 003.



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C.SARAVANAN, J.

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