



WEB COPY



W.P.No.2137 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.2137, 2138 and 2141 of 2026

S&S POWER SWITCHGEAR EQUIPMENT LIMITED

RS No.104/20, Door No.92, Sedarapet Main Road,

Sedarapet, Villiyanur Commune, Puducherry – 605 111

Rep.by its Authorized Signatory

... Petitioner in all cases

Vs.

1. The Assistant Commissioner (Appeal)

III Floor, C.T.Compld, 100 Feet Road

Puducherry – 605 005

2. The Commercial Tax Officer,

Goods Division – III/IAC (Commune Panchayat)

Puducherry – 605 111

... Respondents in all cases

Prayer in W.P.Nos.2137 and 2138 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the 1st Respondent-Appellate Authority to dispose of the Petitioner's statutory appeal filed in Form GST APL-01 bearing reference number 33AALCS1923Q1ZV dated 20.04.2022, within a time frame fixed by this Court.

Prayer in W.P.No.2141 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the 1st Respondent-Appellate Authority to dispose of the Petitioner's statutory



W.P.No.2137 of 2026

appeal filed in Form GST APL-01 bearing reference number 33AALCS1923Q1ZV dated 02.05.2022, within a time frame fixed by this Court.

For Petitioner : Mr.V.Veeraraghavan in all cases
For Respondents : Mr.J.Kumaran,
Additional Government Pleader in all cases

COMMON ORDER

By this common order, these writ petitions are disposed of at the stage of admission, by consent of the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents.

2. The respondents are directed to ensure that the appeal filed by the petitioner is taken up for final disposal as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order. The office of the Appellate Commissioner under Section 107 of the respective GST Enactments shall not be kept vacant for an unduly long period.

3. These writ petitions are disposed of with the above observations.

No costs. Connected W.M.Ps. are closed.

28.01.2026

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Neutral Citations: Yes/No
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To:

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C.SARAVANAN, J.

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