



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

**THE HONOURABLE DR JUSTICE G. JAYACHANDRAN
AND
THE HONOURABLE MR.JUSTICE SHAMIM AHMED**

C.M.P.No.2836 of 2026

in

W.A.SR.No.205042 OF 2025

BLD Design Studio,
Rep. by its Partner T.Ramesh,
No. 21/4, 77/4, 31st Cross Street,
Besant Nagar, Kamaraj Nagar,
Chennai-90.

... Appellant

Vs.

1. Union of India,
Rep. by the Secretary to Govt. of India,
Ministry of Finance,
New Delhi – 110 001.

2.The Director,
Central Board of Indirect Taxes and Customs,
1st Floor Tower NBCC Plaza-1Sector 5,
Pushp Vihar,
New Delhi-110 017.

3.The State Tax Officer,
Kottupuram Assessment Circle,
Integrated Commercial Taxes and Registration Dept.,
Nandanam, Chennai-35. **... Respondents**

Prayer: Civil Miscellaneous Petition filed under Section 5 of Limitation Act, to
Condone the delay of 157 days in filing the WA.SR.No. 205042 of 2025 against
the order dated 10-06-2025 made in W.P.No.20514 of 2025.



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For Appellant: Mr.K.Jayachandran
For Respondents: M/s.Sai Srujan
Senior Panel Counsel, for R1 & R2.
M/s.C.Harsha Raj, for R3
Special Government Pleader (Taxes)

ORDER

(Order of the Court was made by G.Jayachandran, J.)

The delay of 157 days in filing W.A.SR No.205042 of 2025 against the order dated 10.06.2025 made in W.P. No.20514 of 2025 stands condoned.

(Dr. G.JAYACHANDRAN, J.) & (SHAMIM AHMED, J.)
13-03-2026

Index :Yes/No

Neutral Citation :Yes/No.

Note: Registry is directed to number the appeal, if it is otherwise in order.



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Dr. G.JAYACHANDRAN, J.
AND
SHAMIM AHMED, J.
bsm

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