



WEB COPY



C.M.P.Nos.4893 and 4895 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 30.03.2026

Coram:

THE HONOURABLE Dr.JUSTICE G.JAYACHANDRAN
and
THE HONOURABLE MR.JUSTICE SHAMIM AHMED

C.M.P.No.4893 of 2026 in W.A.S.R.No.205059 of 2025
and
C.M.P.No.4895 of 2026 in W.A.S.R.No.205055 of 2025

M/s.BLD Design Studio,
Rep. By its Proprietorship: Ramesh Tamilmani,
No.21/4, 77/4, 31st Cross Street,
Besant Nagar,
Kamaraj Nagar, Chennai-600 090. .. Petitioner in both petitions

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 -1 Sector 5
Pushp Vihar, New Delhi-110 017.
3. The State Tax Officer,
Kotturpuram Assessment Circle,
Integrated Commercial Taxes and
Registration Department,
Nandanam, Chennai-600 035. .. Respondents in both petitions



C.M.P.Nos.4893 and 4895 of 2026

WEB COPY Civil Miscellaneous Petition No.4893 of 2026 is filed under Section 5 of the Limitation Act to condone the delay of 153 days in filing W.A.S.R.No.205059 of 2025 against the order dated 10.06.2025 made in W.P.No.20448 of 2025.

Civil Miscellaneous Petition No.4895 of 2026 is filed under Section 5 of the Limitation Act to condone the delay of 153 days in filing W.A.S.R.No.205055 of 2025 against the order dated 10.06.2025 made in W.P.No.20519 of 2025.

For petitioner in both petitions : Mr.K.Jeyachandran

For respondents in both petitions: Mr.Rajendran Raghavan,
Senior Panel Counsel for
RR-1 and 2

Mr.C.Harsha Raj,
Special Govt. Pleader for R-3

COMMON ORDER

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

These petitions are filed to condone the delay of 153 days in filing the respective Writ Appeals.

2. The reasons for the delay in filing the respective Writ Appeals, have been explained in paragraphs 9 and 10 of the affidavits filed in support of these

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petitions. It is also contended that due to wrong advise regarding limitation, the delay had occurred and hence, the appeals had been filed belatedly.

3. Considering the reasons stated, the delay is condoned in both the cases, on payment of costs of Rs.5,000/- (Rupees five thousand only) in each of these cases in favour of the Tamil Nadu State Legal Services Authority, High Court Buildings, Chennai. On payment of such amount of costs, Registry is directed to number the appeals, if they are otherwise in order and list them “for admission” in the usual course.

(Dr.G.J., J) (S.S.A., J)
30.03.2026

cs

To

1. Union of India,
Rep. By the Secretary to Govt. of India,
Ministry of Finance, New Delhi-110 001.
2. The Director,
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1st Floor Tower NBCC Plaza -1 Sector 5
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3. The State Tax Officer,
Kotturpuram Assessment Circle,
Integrated Commercial Taxes and
Registration Department,
Nandanam, Chennai-600 035.



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C.M.P.Nos.4893 and 4895 of 2026

Dr.G.Jayachandran, J

and

Shamim Ahmed, J

CS

C.M.P.No.4893 of 2026 in
W.A.S.R.No.205059 of 2025

and

C.M.P.No.4895 of 2026 in
W.A.S.R.No.205055 of 2025

30.03.2026