



WEB COPY

WP No. 4549 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP. No. 4549 of 2026

and

WMP. Nos.5031 and 5032 of 2026

Tvl. MUTHULAKSHMI CONSTRUCTION

Rep. by its Proprietor Arumugapandian,

Having Registered Address at No.38,

10th Street, Padmavathy Nagar,

Madambakkam, Chennai 600 073.

..Petitioner

Vs

1. The Deputy Commissioner (CT)(GST-Appeals)-II,
3rd Floor, C.T.Annexe Building,
No.1, Greams Road, Chennai-600 006.

2. The Assistant Commissioner (ST),
Selaiyur Assessment Circle,
Greenway Road, Chennai 600 028.

..Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari to call for the records pertaining to impugned order passed by the 1st respondent in Form GST APL-02 dated 12.01.2026, bearing Reference No. ZD330126078261O and quash the same.

For Petitioner :

Mr.Mansoor Ilahi

For Respondents:

Mr.C.Harsharaj,
Special Government Pleader



6. However, there appears to have been no consideration or deliberation on the said application. Be that as it may, the substantial benefit of the appellate remedy cannot be denied, particularly when the appeal has been filed within the condonable period of limitation.

7. Considering the same and following the consistent view taken by this Court under similar circumstances, the impugned order dated 12.01.2026 passed by the office of the first respondent is set aside, and the case is remitted back to the first respondent for fresh consideration.

8. The first respondent is directed to consider the appeal on their own merits and in accordance with law, without further reference to limitation, and to pass appropriate orders as expeditiously as possible.

9. Needless to state, before passing any final order, the petitioner shall be heard.

10. This Writ Petition is allowed in the above terms. No costs. Connected Writ Miscellaneous Petitions are closed.

09-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

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C.SARAVANAN, J.

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