IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No.11986 of 2026
and WMP Nos.13085 & 13088 of 2026

Mr. Shanmugam Dhakshanamurthy
No. 22, Kokupalayam Road,
Panruti, Cuddalore - 607106

Petitioner(s)

Vs

1. The State Tax Officer (ST)
Panruti -Town Assessment Circle,
Commercial Taxes Building,
Old Kumbakonam Road, Panruti,
Cuddalore District- 607 106.

2.The Deputy Commissioner (CT)
No. 8, Sub Jail Road, Manjakuppam,
Cuddalore-607001.

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the 2nd Respondent in proceedings dated 26-12-2025 in proceeding reference No ZD33122538997Q and quash the same and direct the 2nd Respondent to take the appeal on file and dispose of the same giving opportunity to the petitioner.

For Petitioner(s): Mr. Rajagopalan N R

For Respondent (s): Mrs.K. Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the Respondents.

2.This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3.The Petitioner is before this Court challenging the impugned order dated 26.12.2025 passed by the 2nd Respondent, whereby the Petitioner's appeal dated 13.11.2025 against order dated 10.07.2025 has been rejected on the ground of limitation.

4.It is noted that, at the time of filing the appeal, the Petitioner had deposited 10% of the disputed tax as confirmed by the order dated 10.07.2025 passed by the 2nd Respondent in DRC-07. It is further observed that there is only a marginal delay of a few days beyond the condonable period of limitation.

5.Considering that the present Writ Petition has been filed on 02.02.2026, within the period prescribed for filing an appeal before the GST Tribunal under

Section 112 of the respective GST enactments, this Court is inclined to exercise its writ jurisdiction.

6.Accordingly, the impugned order dated 26.12.2025 is set aside, and the appeal is restored to the file of the 2nd Respondent for fresh consideration on merits, without reference to limitation.

7.This Writ Petition stands disposed of with the above observations. No Costs. Consequently, connected Miscellaneous Petitions are closed.

27-03-2026
(2/2)

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

To

1.The State Tax Officer (ST)
Panruti -Town Assessment Circle,
Commercial Taxes Building,
Old Kumbakonam Road, Panruti,
Cuddalore District- 607 106.

2.The Deputy Commissioner (CT)
No. 8, Sub Jail Road, Manjakuppam,
Cuddalore-607001

C.SARAVANAN J.

ssr

WP No.11986 of 2026

27-03-2026
(2/2)