IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.6205 of 2026
and
W.M.P.No.6689 & 6691 of 2026

Tvl. KSR and Company
Represented by Partner Mr.S.Raghuram,
No.1016, Mettu Street,
Thenkodipakkam Vanur Taluk,
Tindivanam – 604102. ... Petitioner

Vs.

1. The State Tax Officer, Inspection – 1,
   Office of the Deputy Commissioner (ST) [Inspection],
   Villupuram Camp, Vellore.

2. The State Tax Officer,
   Tindivanam Assessment Circle,
   No.136 & 137 SBI Buildings,
   Nehru Street, Tindivanam.

3. The Branch Manager
   Tamil Nadu Mercantile Bank,
   No.28, Rajaji Salai,
   Tindivanam – 604 001.

4. The Branch Manager,
   State Bank of India,
   137, J.N Street,
   Tindivanam – 604 001. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the 1st Respondent in proceedings in GSTIN: 33AAHFK5367K1Z1/2020-21 dated 14.07.2023 and quash the same as illegal, invalid, without authority of law, and in violation of the principles of proper natural in the justice.

For Petitioner : Mr.D.Vijayakumar

For R1 & R2 : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice for R1 and R2.

2. In this Writ Petition, the petitioner has challenged the impugned Order dated 14.07.2023 passed by the 1st respondent for the tax period 2020-2021.

3. The challenge has been made on the ground that the impugned order was passed by the Deputy Commissioner (ST) (Inspection), who was incompetent to pass such an order.

4. It is submitted that as per Circular No.23/2021 dated 04.10.2021, the order should have been passed by the State Tax Officer (Inspection).

5. In this connection, a reference is made to Paragraph 5.2 of the aforesaid circular, which reads as under:

> *"5.2. On receipt of the inspection report from the inspecting officers, the Joint Commissioner should examine the same with the defects noticed in the IF approved. They have to see whether all the issues to be examined as contained in the IF, have been examined and discussed in the said inspection report and on satisfying the same, the inspection report could be approved by them. If any point/s as contained in the IF has/have been omitted to be discussed in the inspection report then the inspection officers concerned should be directed to examine the omitted point/s of the IF and resubmit the inspection report to the Joint Commissioner."*

6. Having considered the submissions of the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents, I am not inclined to admit this writ petition, as the writ petition is barred by limitation.

7. The Hon'ble Supreme Court, in **Asstt. Commr. (CT), LTU, Kakinada** Vs **Glaxo Smith Kline Consumer Health Care Ltd.,**

[C.A.No.2413 of 2020, dated 06.05.2020], has categorically held that a writ petition cannot be entertained when the statutory remedy of appeal has become time-barred.

8. As such, this writ petition is liable to be dismissed and accordingly, it is dismissed. Consequently, the connected miscellaneous petitions are closed. No costs.

17.02.2026

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Neutral Citation : Yes / No

To

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C.SARAVANAN, J.

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(1/2)