



WEB COPY

WP No. 10087 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP Nos. 10087 and 10090 of 2026

AND

WMP NO. 10883 OF 2026, WMP NO. 10888 OF 2026, WMP NO. 10887 OF 2026, WMP NO. 10884 OF 2026, WP NO. 10090 OF 2026

W.P.No. 10087 of 2026

1. Limax Enterprises Private Limited
Represented by its Director Mr Palayan
Kannan 27/98, Pushpa Nagar Main
Road, Nungambakkam, Chennai, Tamil
Nadu-600 034

Petitioner(s)

Vs

1. The Deputy Commissioner (CT)
GST Appeals Chennai Central Division,
No.1, Greams Road, Chennai-600 006

2. The Assistant Commissioner (ST)
Valluvarkottam Assessment Circle No.
1, 6th Floor, PAJPM Annexure
Building, Greams Road Chennai-600
006

Respondent(s)

Prayer in W.P.No.10087 of 2026: This writ petition is filed under article 226 of the constitution of India calling for the records in GSTIN No 33AACCL2787J1ZB / 2021-22 on the file of the 1st Respondent and quash the Impugned Order dated 26.02.2026 with the reference ZD330226237733I, and consequently, direct the 1st Respondent to forthwith entertain, consider, and adjudicate the appeal filed by the Petitioner vide ARN AD330126014051Y dated 08.01.2026



WP No. 10090 of 2026

1. Limax Enterprises Private Limited

Represented by its Director Mr Palayan
Kannan 27/98, Pushpa Nagar Main
Road, Nungambakkam, Chennai, Tamil
Nadu-600 034

Petitioner(s)

Vs

1. The Assistant commissioner (ST)
Valluvarkottam Assessment Circle,
No.1, 6th Floor, PAJPM Annexure
building, Greams Road, Chennai-600
006

2.The Deputy Commissioner (CT)
GST Appeals Chennai Central Division
No. 1, Greams Road, Chennai-600 006

Respondent(s)

Prayer in W.P.No.10090 of 2026

This writ petition is filed under article 226 of the constitution of India calling for the records of the 1st Respondent in the Impugned Order dated 04.09.2025 in GSTIN No. 33AACCL2787J1ZB/ 2021-22 bearing Reference No. ZD3309250524000 and quash the said Impugned Order dated 04.09.2025

(In both the writ petitions)

For Petitioner(s): Sriram Venkatavaradan
Saai Sudharsan Sathiyamoorthy
Varshni A
Rohit Santosh

For Respondent: Mrs. K. Vasantha Mala, GA



COMMON ORDER

By this Common Order both these writ petitions are taken up for final disposal by the consent of the learned counsel for the petitioner and the respondent.

2. In W.P.No.10090 of 2026 the petitioner has challenged the impugned order in original dated 04.09.2025 passed by the first respondent/The Assistant Commissioner (ST),Valluvarkottam Assessment circle.

3. In W.P.No.10087 of 2026 the petitioner has challenged the impugned order dated 26.02.2026 passed by the second respondent/The Assistant Commissioner (ST),Valluvarkottam Assessment circle whereby the petitioner's appeal dated 08.01.2026 against the order dated 04.09.2025 which is impugned in W.P.No.10090 of 2026, has been dismissed on the part of the delay. The appeal has been filed beyond the condonable period of limitation i.e there is a marginal delay of 4 days in filing.

4. Having considering the submissions of the learned counsel for the petitioner and the respondent, I an inclined to remit the case back to the first respondent in W.P.No.10087 of 2026, and pass fresh order on merits and in accordance with law.



5. Before passing order the first respondent/The Deputy Commissioner, GST Appeals Chennai Central Division shall take note of the order dated 26.02.2026 and pass orders without reference to limitation. Accordingly W.P.No.10087 of 2026 stands disposed of. No costs. Connected Writ Miscellaneous Petitions are closed.

6. In view of the order passed in W.P.No.10087 of 2026 no further orders are required to be passed in W.P.No.10090 of 2026. Accordingly W.P.No.10090 is dismissed. No Costs. Consequently connected miscellaneous petition are closed.

12-03-2026

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



To
WEB COPY

1.The Deputy Commissioner (CT)
GST Appeals Chennai Central Division,
No.1, Greams Road, Chennai-600 006

2.The Assistant Commissioner (ST)
Valluvarkottam Assessment Circle No.
1, 6th Floor, PAJPM Annexure
Building, Greams Road Chennai-600
006



WEB COPY

WP No. 10087 of 2026



C.SARAVANAN J.
smn

**WP Nos. 10087 and
10090 of 2026
AND WMP Nos. 10883
of 2026, 10888 of 2026,
10887 of 2026, 10884 of
2026,**

12-03-2026