



WEB COPY

WMP No. 12339 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WMP No. 12339 of 2026

IN

WP NO. 44455 OF 2025

Sri Mahalakshmi Steels

Rep by its Prop. Palaniyandi Rasalingam Shed No

C-1, Sidco Industrial Estate, Paramathy road,

Namakkal, Tamil Nadu- 637 001

..Petitioner(s)

Vs

1. Assistant Commissioner (ST)

Office of the Assistant commercial Namakkal,
Salem, Tamil Nadu.

2. State Tax Officer

Office of the commercial tax officer, Namakkal,
Salem, Tamil Nadu

..Respondent(s)

WP No. 44455 of 2025

SRI MAHALAKSHMI STEELS

Rep by its Prop. Palaniyandi Rasalingam Shed No

C-1, Sidco Industrial Estate, Paramathy road,

Namakkal, Tamil Nadu- 637 001.

Appellant(s)

Vs

1. THE ASSISTANT COMMISIONER ST

2. State Tax Officer

Office of the commercial tax officer, Namakkal,
Salem, Tamil Nadu.

...Respondent(s)

PRAYER in WMP No. 12339 of 2026: Writ Miscellaneous Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to extend 30 days of time to comply with the Order dated 18.11.2025



of this Honble Court passed in W.P No. 44455 of 2025 and pass any further order or orders as deemed fit in the circumstances of case.

PRAYER in WP No. 44455 of 2025 : Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records relating to the impugned proceedings passed by the 1st respondent in the impugned order in GSTIN 33ANHPR8893C1ZM/2020-2021 dated 25.01.2025 along with consequential order vide FORM GST DRC-07 bearing Ref no. ZD330125228663M dated 25.01.2025 along with impugned order of rejection of application for rectification bearing Ref no. ZD330625344162N passed by the 2nd respondent dated 30.06.2025 for the financial year 2020-2021, to quash the same

WMP No. 12339 of 2026

For Petitioner(s): Ms.R. Hemalatha
For Respondent(s): Mr.V.Prashanth Kiran, GA

ORDER

This application has been filed to extend the period prescribed in Order dated 18.11.2025. This application has been filed only on 18.03.2026.

2. There has been no attempt to comply with even a part of the order passed on this date. Therefore, this application is liable to be dismissed and accordingly, this Writ Miscellaneous Petition is dismissed. No costs.

02-04-2026

Neutral Citation: Yes/No

GV



To

1. Assistant Commissioner (ST)
Office of the Assistant commercial Namakkal, Salem, Tamil Nadu.
2. State Tax Officer
Office of the commercial tax officer, Namakkal, Salem, Tamil Nadu



WEB COPY

WMP No. 12339 of 2



C.SARAVANAN, J.

GV

**WMP No. 12339 of 2026
IN
WP NO. 44455 OF 2025**

02-04-2026