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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18178 of 2026
and
WMP Nos. 19534 & 19538 of 2026

Sri Kumaravelavan Constructions
Rep. by its partner,
T.Mayilsamy,
No.2, Kollanvalasu
Komarapalayam
Erode District 638108

..Petitioner(s)

Vs

1. The Deputy State Tax Officer
   (Kodumudi Assessment Circle),
   Commercial Taxes Building,
   North Pradakshanam Road,
   Karur 639 001.

2. The Deputy Commissioner (ST) (GST)
   (Appeal), Erode And Salem
   Integrated New Commercial Taxes Building,
   Erode 638 002.

3. The Chairman and Managing Director
   Tamil Nadu Police Housing Corporation
   Limited, 132 EVR Road,
   Chetpet, Chennai 600 010.

..Respondent(s)

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Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari, calling for records of the respondents ending in the order of the 2nd respondent dated 04.03.2025 in GSTIN: 33ABWFS2039Q1ZD and to quash the same and pass

For Petitioner(s): Mr.D.Selvaraju

For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An appellate order dated 04.03.2025, rejecting the petitioner's appeal on the ground of limitation, is impugned herein.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax) accepts notice on behalf of the respondents.

3. The order-in-original was issued on 26.04.2024, and the appeal therefrom was lodged on 13.02.2025. The rejection of the appeal on the ground that it was presented well beyond the condonable period under the applicable GST Statutes cannot be faulted.

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4. Therefore, this Writ Petition is disposed of by declining to interfere with the impugned order. The petitioner is, however, granted leave to challenge the order-in-original by way of a separate writ petition. Consequently, the connected Miscellaneous Petitions are closed. No costs.

02-06-2026

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

Jeni

To

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SENTHILKUMAR RAMAMOORTHY, J.

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