



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18107 of 2026
and WMP.Nos.19469 & 19470 of 2026**

SAP Builders
(Through its proprietor, Mr. Praveen Kumar)
318, Flat No, C34, III Floor, Garden City
Apartments, Village Road,
Nungambakkam, Chennai 600 034.

..Petitioner

Vs

1. The Assistant Commissioner (ST),
Valluvarkottam Assessment Circle
6th Floor, PAJPM Building, Greams Road,
Chennai 600 006.
2. The Deputy Commissioner (ST)(Appeals),
Chennai (Central), No 1, Greams Road,
3rd Floor, PAJPM Building, Chennai-06.

..Respondents

Writ Petition has been filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari calling for the records of the 1st Respondent pertaining to the impugned order dated 30.06.2025 vide GSTIN: 33AZMPP4886C1Z2/ 2019-20 quash the same.

For Petitioner:

Mr. Shoaib Fazil S

For Respondents:

Mr. L.Gokulraj
Government Counsel (Tax)



ORDER

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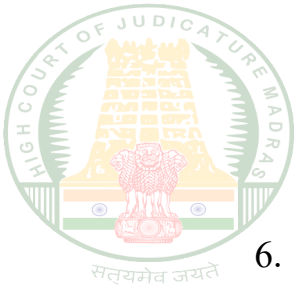
An order dated 30.06.2025 of the original authority is challenged in this writ petition.

2. Learned counsel for the petitioner submits that an appeal was presented against said order within the condonable period. He, however, points out that such appeal was rejected on 15.12.2025 without considering the reasons stated by the petitioner for the delay.

3. Mr. L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

4. On perusal of the petitioner's appeal, it is clear that reasons have been set out to explain the delay. Such reasons have not been considered in the appellate order rejecting the appeal on grounds of limitation. In view thereof, the appellate order is set aside by moulding the relief and the matter is remanded to the appellate authority for reconsideration.

5. After providing a reasonable opportunity to the petitioner, the appellate authority shall issue a fresh order on the condone delay application and the connected appeal.



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6. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

04-06-2026

Index: Yes/No

Neutral Citation: Yes/No

(1/2)

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To

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Chennai (Central), No 1, Greams Road,
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SENTHILKUMAR RAMAMOORTHY J.

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