



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 17481 of 2026
and WMP.No.18756 of 2026**

Tvl. AVD Traders,
Represented by its Proprietor Vinothkumar,
No.1/399, Sirukallathur Main Road,
Kundrathur, Kanchipuram - 600 069.

..Petitioner

Vs

1. Deputy Commissioner (CT)
Office of the GST Appeal Chennai - II,
PAPJM Building, 2nd Floor,
Greens Road, Chennai - 600 006.
2. Deputy State Tax Officer - 2,
Kundrathur Assessment Circle,
No.4/109, Bangalore Highway Road,
Poonamallee, Chennai - 600 123.

..Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari calling for the records relating to the order in GST APL - 02 bearing reference no. ZD3304251672061 dated 23.04.2025 issued by the 1st Respondent in respect of GSTIN No. 33ALMPV0635K1ZS and quash the same as illegal, arbitrary, contrary to material facts and in violation of the principles of natural justice.

For Petitioner:

Mr. Vanni Sreekant Iyer

For Respondents:

Mr. L.Gokulraj, Govt. Counsel (Tax)



ORDER

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The petitioner challenges an appellate order dated 23.04.2025 rejecting the appeal on the ground that such appeal was lodged beyond the condonable period under Section 107 of applicable GST enactments.

2. Since the GST enactments are self-contained codes, the rejection of the appeal on the ground that it was lodged beyond the condonable period contains no infirmity warranting interference. Therefore, by leaving it open to the petitioner to file a writ petition challenging the order in original, this writ petition is disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

02-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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SENTHILKUMAR RAMAMOORTHY, J.

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