



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19176 of 2026
and WMP.No.20451 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,
Greams Road, Chennai 06.
2. Deputy State Tax Officer - 2
Kundrathur Assessment Circle,
No. 4/109, Bangalore Highway Road,
Poonamallee, Chennai 123.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the order in GST APL -02 bearing reference no. ZD330425167172L 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. Raghunandan Sriram

For Respondents:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

ORDER

An appellate order dated 23.04.2025 is challenged in this writ petition. The appeal was rejected on the ground that it was lodged beyond the condonable period. Considering the limitation period prescribed in Section 107 of applicable GST enactments, the rejection of the appeal does not suffer from any infirmity warranting interference. Therefore, this writ petition is disposed of by declining to interfere with the appellate order, but by granting leave to the petitioner to challenge the order in original before this Court. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

08-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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