



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19933 of 2026
and W.M.P.Nos.21282 & 21283 of 2026**

Tvl. El Tech Power System Private Limited
Rep by its Director Mr V Varadharajan,
Plot No. 76, GR Floor, SIDCO Industrial Estate,
Chennai, Thiruvallur, Tamil Nadu 600 124

..Petitioner(s)

Vs

1. State Tax Officer
Group XI, Intelligence II,
Office of the Joint Commissioner (ST)
Intelligence-II, No.1PAPJM Buildings Greams
Road, Thousand Lights, Chennai-600 006
2. Deputy Commissioner (CT)
GST Appeals, Chennai II
No. 1, PAPJM Buildings Annex,
Third Floor, Greams Road, Chennai 600 006

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, calling for the
records relating to the 2nd Respondent's Order in GST APL 02 dated
27.02.2026 bearing reference No. ZD330226251549B and consequent recovery
notice in Form DRC 13 dated 18.03.2026 bearing reference no.
33AAECE4424B1ZB/2026, quash the same, and direct the 2nd Respondent to



restore the Appeal filed by the Petitioner and pass orders on the Appeal on merits.

WEB COPY

For Petitioner(s): Mr.Raghunandan Sriram

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

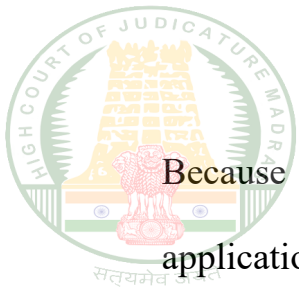
ORDER

An order dated 27.02.2026 rejecting the petitioner's appeal against assessment order dated 09.07.2025 is challenged.

2. Learned counsel for the petitioner submits that the appeal was lodged within the condonable period, but it was erroneously rejected solely on the ground of limitation.

3. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent.

4. On perusal of the materials on records, it appears that the petitioner lodged the appeal before the Appellate Authority on 08.11.2025. Given that the order in original was issued on 09.07.2025, this is within the condonable period.



Because the order impugned herein was issued without considering the application to condone delay, interference is warranted.

WEB COPY

5. Therefore, the impugned appellate order is set aside and the matter is remanded to the appellate authority for re-consideration of the condone delay application and the connected appeal.

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

10-06-2026

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

To

1. State Tax Officer
Group XI, Intelligence II,
Office of the Joint Commissioner (ST)
Intelligence-II, No.1PAPJM Buildings Greams
Road, Thousand Lights, Chennai-600 006
2. Deputy Commissioner (CT)
GST Appeals, Chennai II
No. 1, PAPJM Buildings Annex,
Third Floor, Greams Road, Chennai 600 006



WEB COPY

WP No. 19933 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 19933 of 2026
and W.M.P.Nos.21282 & 21283 of 2026**

10-06-2026