



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 10-06-2026**

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 19923 of 2026  
and W.M.P.Nos.21271 & 21272 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

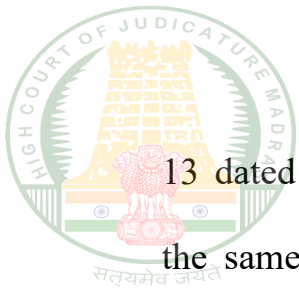
..Petitioner(s)

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 Certiorari, calling for the records relating  
to the 2nd Respondent's Order in GST APL 02 dated 27.02.2026 bearing  
reference no. ZD330226253160X 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.

For Petitioner(s): M/s.Raghunandan Sriram

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

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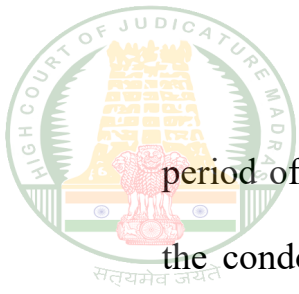
### **ORDER**

An assessment order was issued against the petitioner on 30.12.2024. Upon applying for rectification, such application was accepted and a rectification order was issued on 30.05.2025. The rectified order was challenged in appeal on 29.09.2025. The appeal was rejected solely on the ground of limitation on 27.02.2026.

2. Learned counsel for the petitioner submits that the appeal was rejected in spite of the same being filed within the condonable period.

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

4. On perusal of the rectification order, it appears that the application for rectification was accepted and the order in original was rectified. Therefore, the



period of limitation would run from 30.05.2025. If computed from such date, the condonable period would have expired on 30.09.2025. Prior thereto, the record shows that an application to condone delay was filed along with the appeal on 29.09.2025. In view of the aforesaid, the rejection of the appeal solely on the ground of limitation is unsustainable. Hence, the appellate order dated 27.02.2026 is set aside and the matter is remanded to the appellate authority for re-consideration of the condone delay application and the connected appeal.

5. 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  
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**To**

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



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**SENTHILKUMAR RAMAMOORTHY, J.**

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**10-06-2026**