



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20458 of 2026

S.R.P.Chemicals

Rep by its Proprietrix Jesintha,
Ground Floor No.10A, Srinivasa Street,
Korattur, Chennai 600 076.

..Petitioner

Vs

1. The Deputy Commissioner (ST) (Appeals),
Commercial Taxes Department,
Tiruvallur and Kancheepuram,
Tiruvallur (Headquarters), Chennai-06.

2. The Assistant Commissioner,
Commercial Taxes Department,
Surappattu, Avadi,
Thiruvallur District.

..Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of mandamus directing the 1st respondent to dispose the appeal filed by the petitioner in Appeal No.AD330326075469S dated 24.03.2026 and to pass the orders on merits by condoning the delay the application in preferring the appeal against the impugned order ZD331125108407S dated 07.11.2025 passed by the 2nd respondent within the stipulated period in accordance with law.

For Petitioner:

Mr.A.Vijayakannan

For Respondents:

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



ORDER

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After filing an appeal against the order in original beyond the condonable period, the petitioner seeks a mandamus to direct the Appellate Authority to consider and dispose of said appeal on merits.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondents.

3. Section 107 of applicable GST enactments specifies a period of limitation and the period within which any delay may be condoned. Admittedly, the petitioner has lodged the appeal beyond the said period. In those circumstances, mandamus cannot be issued to the Appellate Authority.

4. Therefore, this writ petition is disposed of by declining to issue the direction prayed for, but by granting leave to the petitioner to challenge the order in original before this Court. There shall be no order as to costs.

11.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

1. The Deputy Commissioner (ST) (Appeals)
Commercial Taxes Department,
Tiruvallur and Kancheepuram,
Tiruvallur (Headquarters), Chennai-06.



2. The Assistant Commissioner
Commercial Taxes Department,
Surappattu,Avadi,
Thiruvallur District.

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SENTHILKUMAR RAMAMOORTHY, J.

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