IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

WP No. 20367 of 2026
AND
WMP NO. 21857 OF 2026

Peersaly Mohamed Yousuff,
Proprietor of Tvl. Al-Madhina Steel Traders,
No. 25/3, Coramandal Town,
SIDCO Industrial Estate, Ambattur,
Chennai-600098.

..Petitioner(s)

Vs

1. The State Tax Officer,
   Pattaravakkam Assessment Circle,
   Room No.415, 4th Floor,
   Integrated Buildings for Commercial Taxes and
   Registration Department,
   Government Farm Estate,
   Nandanam, Chennai 600 035.

2. The Deputy Commissioner ST
   The Appellate Authority GST,
   1st Floor, Commercial Taxes Building,
   Kanchipuram Collectorate Campus
   Kanchipuram, Tamil Nadu 631 501.

..Respondent(s)

PRAYER – This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Mandamus, directing the Respondent No.2 to entertain the statutory appeal would be filed by the Petitioner against the impugned order dated 03.06.2024 bearing GSTIN No.33ABNPY9008J1Z2/2017-18, without rejecting the same on the ground of limitation, and to dispose of the appeal on merits in accordance with law, and thus render justice.

For Petitioner(s): Mr.R.Balachandar

For Respondent(s): Mr.T.N.C.Kaushik,
Additional Government Pleader

ORDER

Heard both sides.

2.The petitioner is an assessee. He suffered an adverse assessment order on 03.06.2024. The petitioner failed to file an appeal. However, taking into account the special facts occurred in this case, I permit the petitioner to file an appeal. If the appeal is filed within four weeks from the date of receipt of a copy of this order, the same shall be entertained by the appellate authority without further reference to the period of limitation.

3.However, the petitioner has to deposit 25% of the disputed tax amount instead of 10%.

4.At this stage, the learned counsel for the petitioner states that the entire tax amount has been recovered. This is subject to verification. If the entire tax amount has been recovered, the question of remitting 25% or 10% of the disputed tax amount may not arise. Upon the petitioner filing an appeal, the attachment of the petitioner's bank account shall stand lifted forthwith.

5.With the above direction, the Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

21-05-2026

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

GSA

To

1. The State Tax Officer,
   Pattaravakkam Assessment Circle,
   Room No.415, 4th Floor,
   Integrated Buildings for Commercial Taxes and
   Registration Department,
   Government Farm Estate,
   Nandanam, Chennai 600 035.

2. The Deputy Commissioner ST
   The Appellate Authority GST,
   1st Floor, Commercial Taxes Building,
   Kanchipuram Collectorate Campus
   Kanchipuram, Tamil Nadu 631 501.

G.R.SWAMINATHAN J.

GSA

WP No. 20367 of 2026
AND
WMP NO. 21857 OF 2026

21-05-2026