



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23353 of 2026
and WMP.Nos.25309 & 25310 of 2026**

Tvl Kayathri Consultants Private Limited
Rep. by its Managing Director, K. Sivakumar,
S/o. Krishnaswamy, Door No.7, Plot No.15A,
DR.Muthulakshmi Nagar,
Valasaravakkam, Chennai - 600087.

..Petitioner

Vs

1. The Deputy Commissioner (CT)
GST (Appeals), Chennai.
2. The Assistant Commissioner (ST) (FAC)
Ramapuram Assessment Circle, Chennai.

..Respondent

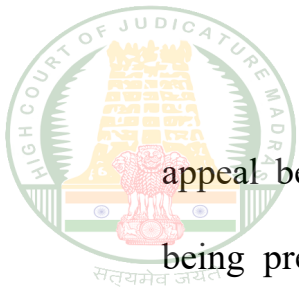
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records pertaining to the impugned order passed by 1st respondent in Form GST APL-02 in GSTIN/Temp ID/UIN 33AAECK4388A1ZS, dated 24.10.2024 and quash the same.

For Petitioner: Mr. P.R.Krishnaraj
for Mr. T.Bashyam

For Respondent: Ms. G. Dhana Madhri
Government Counsel (Tax)

ORDER

An appellate order dated 24.10.2024 is assailed in this writ petition. An order in original was issued on 18.01.2021. The petitioner carried the matter in



appeal before the appellate authority on 06.05.2022. In view of such appeal being presented beyond the condonable period, the appeal was rejected on 24.10.2024.

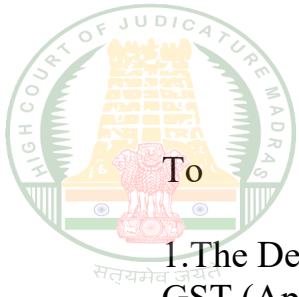
2. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice for the respondents.

3. Section 107 of applicable GST enactments not only prescribes the period of limitation, it also prescribes the condonable period. The petitioner filed the appeal more than one year after the order in original was issued. The present writ petition has also been filed after a considerable period has elapsed from the date of the appellate order.

4. Since I find no infirmity in the rejection of the appeal on this ground, this writ petition is dismissed without any order as to costs. This order will not, however, stand in the way of the petitioner challenging the order in original provided the petitioner is able to justify the delay. Consequently, connected miscellaneous petitions are closed.

01-07-2026

Index : Yes/No
Neutral Citation : Yes/No
KJ



To

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GST (Appeals), Chennai.

2. The Assistant Commissioner (ST) (FAC)
Ramapuram Assessment Circle, Chennai.

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WP No. 23353 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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