



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23360 of 2026
and WMP.No.25318 of 2026**

Weituo Consulting Cloud Private Limited
Rep by its Director Mrs. Gayathri B.
CIN U93000TN2018PTC125304
No. 2 North Mosque Street,
Chennai 600061.

..Petitioner

Vs

1. The Deputy Commissioner (ST) (GST Appeal)
Appellate Authority, Chennai II
Greens Road, Chennai 600 006.
2. State Tax Officer (FAC)
Nanganallur Assessment Circle,
Chennai South III,
Integrated Commercial Tax Building,
Nandanam, Chennai 600035.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of 1st respondent in Ref No. ZD330426258331L in GSTIN/33AACCW2972J1Z5/2021-22 dated 30-04-2026 and quash the same as illegal and consequentially remand back the matter to the 1st Respondent for passing a fresh Order after consideration of the appeal filed by the Petitioner.

For Petitioner:

Mr. Kaushik Narayanan V



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For Respondents:

Ms. G. Dhana Madhri
Government Counsel (Tax)

ORDER

An appellate order rejecting the petitioner's appeal solely on the ground of limitation is challenged in this writ petition. The original order was issued by the second respondent on 21.11.2025. The petitioner admittedly filed the appeal beyond the condonable period. In these circumstances, the appeal was rejected.

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

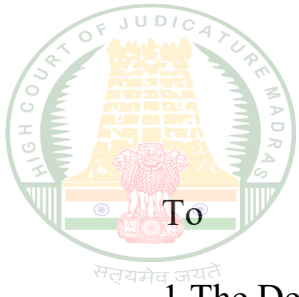
3. Given the admitted position that the appeal was lodged beyond the condonable period, there is no infirmity in the appellate order. Therefore, this writ petition is disposed of by leaving it open to the petitioner to assail the order in original. There will be no order as to costs. Consequently, connected miscellaneous petition is closed.

01-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



To

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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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