IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-01-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE P. DHANABAL

WA No. 4009 of 2025
AND
CMP NO. 32492 OF 2025

A R Blue Metals
Represented By Its Proprietor A. Rajadattan ,
S,/O Appandai ,
Eyyil Village ,
Melamaliyanur Tlauk,
Villupuram District 604 204

..Appellant(s)

Vs

The Deputy State Tax Officer
Gingee Assiessment Circle,
Gingee,
Villupuram District

..Respondent(s)

Prayer: Writ appeal filed under Clause 15 of the Letters patent to set aside the order passed by the Learned Judge in WP.No.42845 of 2025 dated 07.11.2025 by allowing this Writ Appeal.

For Appellant(s): Mr.C.Munusamy

For Respondent(s): Mr.V.Prashanth Kiran
Government Advocate

Judgment

(Judgment of the Court was delivered by Dr.Anita Sumanth J.)

The Writ Petition has been dismissed granting liberty to the petitioner to file an appeal with condone delay application. In fact, in the case of the very same appellant, we had dismissed W.A.No.3829 of 2025 in the following terms:

> *‘ Mr.V.Prashanth Kiran, learned Government Advocate accepts notice for the respondent and is armed with necessary instructions.*
>
> *2. We find no merit in this Writ Appeal as the appellant had sought liberty to approach the appellate authority under Section 107 of the Tamil Nadu Goods and Services Tax Act, 2017 before the learned single Judge and the Writ Petition had been dismissed granting the liberty.*
>
> *3. In such circumstances, we do not see any justification for the institution of the present Writ Appeal. Learned counsel for the appellant is also unable to make out any case to justify the same.*
>
> *4. Hence, this Writ Appeal is dismissed reiterating the liberty granted in the Writ Petition, to be exercised in accordance with law. No costs. Connected Miscellaneous Petition is also dismissed.’*

2. Since we are given to understand by both Mr.C.Munusamy, learned counsel for the appellant and Mr.V.Prashanth Kiran, learned Government Advocate for the respondent that the factual and legal position in both matters is identical, we see no reason to differ from our earlier order. Hence, we confirm the order of the Writ Court reiterating the liberty granted in the Writ Petition to file an appeal.

3. The assessment order in this case is dated 16.07.2025, uploaded on the same day. Section 107 of the Tamil Nadu Goods and Services Tax Act, 2017 provides for a period of 90 days for institution of an appeal and further period of 30 days under Section 107(4), where the Assessing Authority at his discretion may condone delay upto 30 days.

4. The period as aforesaid (120 days) expired on 15.11.2025. The Writ Petition has been instituted well within that date, as the date of order under appeal is itself 07.11.2025. Hence, in light of this, we do not see any need for the appellant to file a condonation petition and the delay in approaching the appellate authority is condoned, as the Writ Petition has been instituted even within the statutory appeal time.

5. Appeal, if filed within a period of two (2) weeks from today, will be taken on file without reference to limitation but ensuring compliance with all other statutory conditions, including pre-deposit.

6. This Writ Appeal is disposed as above. No costs. Connected Miscellaneous Petition is closed.

(A.S.M.,J.) (P.D.B.,J.)
02-01-2026

Index: Yes/No
Speaking order
Neutral Citation: Yes

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DR.ANITA SUMANTH J.

AND

P.DHANABAL J.

SL

To

The Deputy State Tax Officer
Gingee Assiessment Circle,
Gingee,
Villupuram District

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