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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.M.P.No.56823 of 2025

and

W.P.No.2471 of 2025

Tvl.Admiral Shipping Ltd.,
Represented by its Branch Manager,
Mr.K.Purushothaman,
No.28, Hatimi Manzil,
Room No.2, 1st Floor,
Mooker Nallamuthu Street,
Chennai – 600 001.

... Petitioner

Vs.

1. The Deputy Commissioner (ST),
GST Appeals, Chennai – 1,
Room No.230, C.T.Buildings,
2nd Floor, Chennai – 600 006.

2. The Assistant Commissioner (CT),
Broadway Assessment Circle,
Room No.304, 3rd Floor,
Integrated Commercial Taxes Complex,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

3. The Deputy State Tax Officer,
Broadway Assessment Circle,
Room No.304, 3rd Floor,
Integrated Commercial Taxes Complex,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

... Respondents



Prayer: Writ Miscellaneous Petition filed, to grant further period of extension of time in the order passed in W.P.No.2471 of 2025 dated 29.01.2025 by this Court against which the impugned order passed in GSTIN/33AAACA6759K1Z1 for the Assessment year 2017-2018 in order reference ZD331223188502M dated 23.12.2023.

For Petitioner : Mr.K.M.Malarmannan

ORDER

The Writ Miscellaneous Petition is filed seeking further extension of time to comply with the directions in the order passed in W.P.No.2471 of 2025 dated 29.01.2025 by this Court filed against the impugned assessment order dated 23.12.2023 passed for the assessment year 2017-2018.

2. The learned counsel for the petitioner would submit that even before the filing of the aforesaid writ petition, the petitioner had pre-deposited 10% of the disputed at the time of tax filing the appeal.

3. It is further submitted by the learned counsel for the petitioner that the petitioner deposited the balance 15% of the disputed tax on 21.04.2025, belatedly, i.e., after the expiry of four weeks from the date of receipt of a copy of the order dated 29.01.2025 in W.P.No.2471 of 2025 of this Court.



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4. Considering that the delay is marginal, the same is condoned.

5. Accordingly, the extension of time sought by the petitioner is granted and this petition is ordered.

23.01.2026

Neutral Citation: Yes / No
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To:

1. The Deputy Commissioner (ST),
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C.SARAVANAN, J.

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