IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-01-2026

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THE HONOURABLE MR JUSTICE C. SARAVANAN

WP Nos. 1121 & 1126 of 2026
&
WMP Nos.1304, 1311, 1312 & 1306 of 2026

1. Vivriti Asset Management Private Limited,
Represented by its Chief Financial Officer,
Having its registered office at No 200/ 1- 8,
1st floor, Block 1,
Prestige Zackaria Metropolitan,
Anna Salai, Chennai 600002

Petitioner(s) in both WPs.

Vs

1. State Tax Officer (ST)
Alwarpet Assessment Circle, 2nd Floor,
Integrated Registration and Commercial Taxes Building,
Government Farm Village, Nandanam,
Chenani-600 035.

Respondent(s) in both WPs.

PRAYER

These writ petitions have been filed seeking for issuance of a Certiorari,
(i) to call for the records in the order dated 18.06.2025 bearing reference No.ZD330625182688V issued under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 on the file of the Respondent and quash the same as illegal(WP.No.1121 of 2026).

(i) to call for the records in the order dated 18.06.2025 bearing reference No.ZD3306251825746 issued under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 on the file of the Respondent and quash the same as illegal and consequently quash the Intimation Notice dated 08.10.2025 in GSTIN No.33AAGCV8193G120, for the tax period 2023-2024 & 2024 & 2025 issued by the respondent(WP.No.1126 of 2026).

For Petitioner(s): Mrs.Gayatri.T

For Respondent: Mr.C.Harsharaj, Spl.GP

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the petitioner and the learned Special Government Pleader appearing for the respondent.

3. The petitioner is before this Court against the respective impugned Assessment orders dated 18.06.2025 passed for the tax period 2023-2024 and 2024-2025, after the appeals filed by the petitioner against the respective impugned Assessment orders dated 06.11.2025 and 07.11.2025 came to be rejected by the appellate authority on the ground of limitation by order dated 10.11.2025.

4. It is noticed that at the time of filing of the respective appeals before the appellate authority, the petitioner has already deposited 10% of the disputed tax.

5.These appeals have been filed 21 days beyond the condonable period of limitation under Section 107 of the respective GST Enactments.

6.Following the consistent view taken by this Court under similar circumstances and taking note of the fact that there is a marginal delay in filing the appeals beyond the condonable period of limitation, the cases are remitted back to the Appellate Authority to pass a fresh order in appeals on merits without further reference limitation subject to the petitioner depositing 5% of the disputed tax over and above 10% already deposited at the time of filing of an appeal, in each case in cash or from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

7. In case the petitioner complies with the above stipulation, the respondent / Appellate Authority shall entertain the appeals and dispose of the same on merits on its own turn after hearing the petitioner without reference to

the aspect of limitation.

8. In case the petitioner fails to comply with the above stipulation, the Authorities under the Act are at liberty to proceed against the petitioner in accordance with law as if these Writ Petitions were dismissed *in limine* today.

9. These Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

19-01-2026

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Neutral Citation:Yes/No

To

1.State Tax Officer (ST)
Alwarpet Assessment Circle, 2nd Floor,
Integrated Registration and Commercial
Taxes Building, Government Farm
Village, Nandanam, Chenani-600 035.

C.SARAVANAN J.
dn

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