



W.P.(MD) No.3268 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 06.02.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.3268 of 2026

and

W.M.P.(MD).No.2692 of 2026

Tvl. Envior Care India Private Limited-Unit-II,

Represented by its Director Rajamohan

... Petitioner

Vs

The Assistant Commissioner,

West Veli Street,

Madurai.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of respondent vide GSTIN 33AABCE4521A2ZH/2021-22 and in summary order DRC 07 Ref No. ZD3309250281589 dated 02.09.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2021-22.



W.P.(MD) No.3268 of 2026

For Petitioner : Mr.Raja Karthikeyan

For Respondent : Mr.R.Suresh Kumar,
Additional Government Pleader

ORDER

The present writ petition has been filed challenging the impugned assessment order pertaining to GSTIN No.33AABCE4521A2ZH for the assessment year 2021–22 and the summary order in Form DRC-07 bearing Ref. No.ZD3309250281589 dated 02.09.2025, seeking to quash the same as illegal and devoid of merits and to direct the respondent to redo the assessment proceedings for the year 2021–22.

2. The learned counsel appearing for the petitioner would submit that the petitioner has already paid 10% of the disputed tax liability on 27.01.2026. The petitioner would further submit that though the impugned order was uploaded on the web portal on 02.09.2025, the period of limitation for preferring an appeal expired on 02.01.2026. In the above circumstances, he seeks leave of this Court to withdraw the present writ petition and prays for liberty to file an appeal before the appellate authority.



W.P.(MD) No.3268 of 2026

3. The learned counsel appearing for the respondent has no objection to the said submission.

4. In view of the above submissions, liberty is granted to the petitioner to file an appeal before the appellate authority within a period of two weeks from the date of receipt of a copy of this order, notwithstanding the expiry of the period of limitation.

5. The appellate authority is directed to entertain the appeal on merits, without raising any objection on the ground of limitation.

6. In view of the above, the writ petition stands dismissed as withdrawn. No costs. Consequently, connected miscellaneous petition is closed.

06.02.2026

Index : Yes/No
Internet: Yes/No
Neutral Citation: Yes/No
TSG
To
The Assistant Commissioner,
West Veli Street,
Madurai.



WEB COPY



W.P.(MD) No.3268 of 2026

KRISHNAN RAMASAMY, J.

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W.P.(MD)No.3268 of 2026

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