



WEB COPY

W.M.P(MD)No.6090 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 24.03.2026

CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

**W.M.P(MD)No.6090 of 2026
in
W.P(MD)No.22015 of 2025**

P.G.Metal
Rep by its Proprietor
Mr.Pratheesh,
S/o.Gopalakrishnan
28/196/1, Kuttaicode
Cheriyalur, Edaikodu,
Kanniyakumari-629 152.

... Petitioner

Vs.

1.The Assistant Commissioner(ST)
Kuzhithurai Assessment Circle,
Kuzhithurai,
Kanniyakumari District.

2.The State Tax Officer-6(Ins)
Office of the Point Commission,
Thirunelveli,
Thirunelveli District.

...Respondents

Writ Miscellaneous Petition is filed under article 226 of the Constitution of India, praying to extend time for two weeks period for preparing as appeal before the appellate authority under Section 107 of the CGST Act, 2017, in W.P(MD)No.22015/2025 dated 12.08.2025.



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For Petitioner
For R1 & R2

:Mr.V.Selva Kumar
:Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This writ miscellaneous petition is filed to extend the time for two weeks, for preferring an appeal before the appellate authority under Section 107 of the CGST Act, in W.P(MD)No.22015 of 2025 dated 12.08.2025.

2.Upon perusing the affidavit filed in support of the application as well as the order dated 12.08.2025, it can be seen that when the petitioner earlier filed the writ petition an opportunity was given to the petitioner on condition to deposit 25% of the disputed tax amount and the matter stood remanded back to the original authority.

3.It is submitted that the petitioner has not complied with the said condition.

4.Upon perusing the affidavit, the petitioner has only stated that after obtaining the copy of the order, the petitioner has misplaced the copy of the order. Even now, the petitioner is not praying any extension of time to deposit that 25%. The petitioner is submitting that time should be extended for filing appeal. The same is beyond the purview of the order that is passed



in W.P(MD)No.22015 of 2025. If the order itself has to be changed, then the petitioner has to file an appeal or a review as the case may be. It cannot be prayed in the guise of an extension of time petition. Further upon reading the affidavit, no meaning could be deciphered for the prayer made.

5.Accordingly, finding no merits, the Writ Miscellaneous Petition stands dismissed.

24.03.2026

NCC:Yes/No

Ns

To

1.The Assistant Commissioner(ST)
Kuzhithurai Assessment Circle,
Kuzhithurai,
Kanniyakumari District.

2.The State Tax Officer-6(Ins)
Office of the Point Commission,
Thirunelveli,
Thirunelveli District.

D.BHARATHA CHAKRAVARTHY, J.



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in
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24.03.2026