



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-12-2025

WEB COPY

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MRS.JUSTICE K. GOVINDARAJAN THILAKAVADI

WA No. 3860 of 2025

and CMP No.31543 of 2025

1. The Appellate Authority/Deputy Commissioner
(CT)
Dr.Balasundaram Road,
ATT Colony,
Gopalapuram,
Pappanaickenpalayam,
Coimbatore - 641 018.
2. The Commercial Tax Officer,
R.S.Puram Assessment Circle, Coimbatore -
641018.

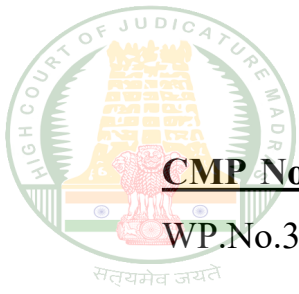
..Appellant(s)

Vs

Shamaru Trading Company
Represented By its Authorised Singnatory,
S.Natarajan, No.67,
East Sambandam Road,
Rs Puram, Coimbatore 641 002

..Respondent(s)

W.A.No.3860 of 2025: Appeal filed under Clause 15 of the Letters Patent to set aside the order dated 25.09.2025 and WP.No.36522 of 2025 and allow this Writ Appeal.



CMP No.31543 of 2025: To stay the operation of order dated 25.09.2025 in WP.No.36522 of 2025.

WEB COPY For Appellant(s): Mr. C. Harsharaj

Special Government Pleader (Taxes)

ORDER

(Order of the Court was made by Dr.Anita Sumanth J.)

Notice through Court as well as privately to respondent, returnable 21.01.2026. Proof of service be placed on file.

2. In the order under appeal, the learned Judge has applied the analogy of Section 14(2) of the Limitation Act, 1963 to state that the period when the petition for rectification was pending before the authority shall stand excluded in determining the limitation for filing an appeal.

3. The statutory period of limitation within which an appeal under Section 107 of the Tamil Nadu Goods and Services Tax Act, 2017 (in short 'Act') should be filed is three months with a further period of 30 days within which the delay may be condoned. The period for seeking rectification under Section 161 of the Act is 90 days.

4. The legal question that would arise is as to whether the provisions of Section 14(2) of the Limitation Act can be invoked to override the statutory



limitation and prima facie, we are not convinced that it would, drawing support from the judgment of three Hon'ble Judges of the Supreme Court in *The Commissioner of Sales Tax V. M/s.Parson Tools and Plants, Kanpur* ((1975) 4 SCC 22).

5. Interim stay.

6. List on 21.01.2026. Counter, if any, by then with a copy served in advance upon the appellant.

(A.S.M.,J.) (K.G.T.,J.)

17-12-2025

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WA No. 3860 of 2



DR.ANITA SUMANTH, J.

AND

K.GOVINDARAJAN THILAKAVADI, J.

SL

To

Shamaru Trading Company
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Page 4 of 4