IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-01-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

WA No. 147 of 2026
AND
CMP NO. 1196 OF 2026

1. The State Tax Officer
   Office of the Commercial Tax Officer, Vandavasi
   Assessment Circle, Thiruvanamalai District

2. The Appellate Deputy Commissioner (CT)
   Goods and Services Taxes,
   Camp Office @ Vellore,
   Bharathiyar Salai,
   Fort Road,
   Vellore - 632 001.

..Appellant(s)

Vs

Sri Annai Builders
Rep by its Partner -
Thiruchitrambalam Porpadham
No.49R, Valatheeswaran Koil Thottam Street,
Kancheepuram - 631 501.

..Respondent(s)

For Appellant(s): Mr. C.Harsha Raj
Special Government Pleader

For Respondent(s): Mr. L.Rajasekar

ORDER

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

Mr.Rajasekar, learned counsel accepts notice for the respondent.

2. We have had occasion to consider identical issue in W.A.No.3860 of 2025 and have passed the following order on 17.12.2025.

> *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 respondent (Sic.).*

3. Having regard to the fact that the legal issue is the same in the present matter as well, the aforesaid order is taken to be passed in the present matter also.

4. Interim stay.

5. List on 11.02.2026. Counter, if any, by then with a copy served in advance upon the other side.

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

27-01-2026

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DR.ANITA SUMANTH J.

AND

MUMMINENI SUDHEER KUMAR J.

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