

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21797 of 2026
and W.M.P.No.23636 of 2026**

M/s.Swashtik Industries
Rep. by its Authorized Signatory
Having Office at
No.143/3A,143/3B,143/4,Erivaykal Road,
Thiruvandarkoil, Mannadipet Commune,
Puducherry-605 102

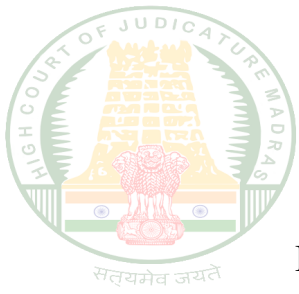
..Petitioner(s)

Vs

1. The Appellate Assistant Commissioner,
Commercial Tax department, Puducherry
2. The commercial Tax Officer commercial tax
deparment puducherry
commercial taxes department puducherry

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Mandamus, directing the 1st Respondent to
take on file, consider and dispose of the statutory appeal filed by the Petitioner
on 13.02.2026 including the Petition for condonation of delay within a time
frame as may be fixed by this Hon'ble Court.



WEB COPY

For Petitioner(s):

M/S. V.Kamala Kumar

For Respondent(s):

Mr.J.Kumaran,
Additional Government Pleader (Puducherry)

ORDER

An order in original was issued on 27.02.2025. The petitioner carried the matter in appeal before the appellate authority on 13.02.2026. Alleging non consideration, the petitioner seeks a mandamus to the appellate authority for disposal of such appeal.

2. Mr.J.Kumaran, learned Additional Government Pleader (Puducherry), accepts notice on behalf of the respondents.

3. The pre-requisite for issuance of a writ of mandamus is the existence of a statutory duty and the failure of the statutory authority to perform such duty. Given that the petitioner lodged the appeal beyond the condonable period, there is no infirmity in the appellate authority refusing to receive such appeal.

4. Therefore, this writ petition is disposed of by declining to issue the mandamus as requested, but by granting leave to the petitioner to challenge the



order in original in accordance with law. Consequently, connected writ miscellaneous petition is closed. There shall be no order as to costs.

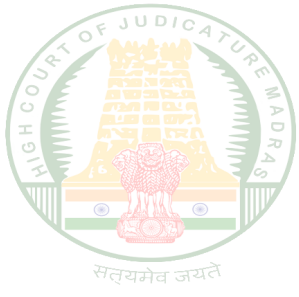
WEB COPY

18-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RNA

To

1. The Appellate Assistant Commissioner,
Commercial Tax department, Puducherry
2. the commercial Tax Officer, commercial tax
Department Puducherry
commercial taxes department Puducherry



WEB COPY

WP No. 21797 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 21797 of 2026
and W.M.P.No.23636 of 2026**

18-06-2026