



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 23622 & 23623 of 2026
and WMP Nos. 25578, 25579 & 25580 of 2026**

M/s.V G K Steels
(Represented by its Proprietor Mr. Gopu
Kethappan) 58, K S Ramasamy Street,K K Pudur
Post, Coimbatore - 641038.

..Petitioner(s) in both
WP's

Vs

1. The Assistant Commissioner (ST)(FAC)
mettupalayam road circle, coimbatore.
2. The Deputy Commissioner (CT)
GST Appeal, Coimbatore.

..Respondent(s) in both
WP's

PRAYER in W.P.No.23622 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records on the files of the 2nd Respondent herein in Form GST APL 02 vide Reference No. ZD3310253490120 dated 30.10.2025, quash the same and while directing the 2nd Respondent to redispense the appeal filed by the Petitioners in Form GST APL 01 on 18.10.2025, arising out of the order of the 1st Respondent in his Form GST DRC 07 vide Reference No. ZD3306253378347 dated 30.06.2025.



PRAYER in W.P.No.23623 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the files of the 1st Respondent herein in Form GST DRC 07 vide Reference No. ZD3306253378347 along with its detailed order vide GSTIN 33AVRPG7167N1ZV both dated 30.06.2025 for the tax period Apr 2024 Mar 2025, quash the same.

For Petitioner(s): Mr.K.A.Parthasarathy
in both WP's

For Respondent(s): Mr.R.Sethu Prabakaran,
in both WP's Government Counsel (Tax)

COMMON ORDER

An order in original was issued on 30.06.2025. The matter was carried in appeal on 18.10.2025, which is within the condonable period. The appeal was rejected solely on the ground of limitation.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for both the respondents.

3. Considering the fact that the appeal was lodged within the condonable period, the petitioner should have presented the appeal with an application to



condone delay setting out the reasons for such delay. In the alternative, such reasons could have been properly set out in the appeal. Nonetheless, in view of the appeal having been presented within the condonable period, re-consideration by the appellate authority is warranted.

4. For reasons aforesaid, the impugned appellate order dated 30.10.2025 is set aside and the matter is remanded to the appellate authority for re-consideration. If the petitioner re-presents the appeal along with the application to condone delay within *fifteen days* from the date of receipt of a copy of this order, the appellate authority is directed to receive such appeal and the accompanying application by treating the appeal as having been filed on 18.10.2025.

5. These writ petitions are disposed of on the above terms. There shall be no order as to costs. Consequently, the connected writ miscellaneous petitions are closed.

02-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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WP Nos. 23622 & 23623 of 2



SENTHILKUMAR RAMAMOORTHY J.

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