



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-07-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24022 of 2026
and WMP.Nos.26121 & 26122 of 2026**

Power Engineers
(A Sole proprietorship rep by
Somasundarakarthikeyan-Proprietor)
109/95, NA, Chinna Nagar,
Opposite Rotary Matriculation School,
Tiruppur, Tamil Nadu 641601
GSTIN 33ARLPK9630N1Z9.

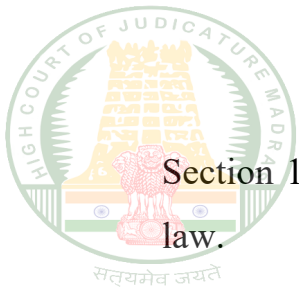
..Petitioner

Vs

1. The Deputy Commissioner (CT)
O/o.The Deputy Commissioner (ST)(Appeal)
Emperor Textiles building,
2nd floor, 16 Indira Nagar 1st street,
Avinashi Road, Tiruppur
Tamilnadu – 641603.
2. Deputy State Tax Officer - II,
(Tiruppur Central II)
O/o the Assistant Commissioner (ST),
Tiruppur Central-II Circle, Emperor Building,
Indira Nagar 1st Street, Avinashi Road,
Tiruppur, Tamil Nadu 641603.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records pertaining to FORM GST APL - 02 bearing ARN No.AD330326085211F and reference number ZD3304260302030 dated 06.04.2026 issued by the Appellate Authority, quash the same as being arbitrary and illegal, and also consequently direct the Respondent No. 1 to admit the appeal filed by the Petitioner under



Section 107 of the CGST/TNGST Act, 2017 on merits and in accordance with law.

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For Petitioner: Ms. Samriddhi.S

For Respondents: Mr. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

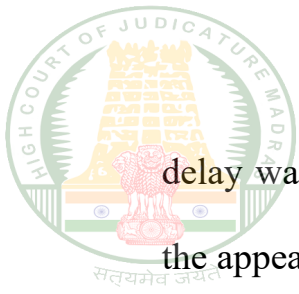
ORDER

Order in original dated 19.12.2025 was challenged by lodging an appeal on 26.03.2026 along with an application to condone delay. Said appeal was rejected on 06.04.2026 on the ground of delay. The appellate order is challenged.

2. Learned counsel for the petitioner submits that the appeal was rejected in spite of being accompanied by an application to condone delay. She also submits that the bank account of the petitioner was attached in spite of the pre-deposit being made.

3. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of both the respondents.

4. The documents on record reveal that the appeal was lodged on 26.03.2026, which is within the condonable period. An application to condone



delay was filed along with the appeal. In spite of such application being filed, the appeal has been rejected on the ground of delay in submission.

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5. On perusal of the application to condone delay, I am satisfied that sufficient cause is shown. Therefore, the impugned appellate order is set aside, the delay is condoned and the appellate authority is directed to consider and dispose of the appeal on merits. Because the attachment of the petitioner's bank account was subsequent to the date of making the pre-deposit, the bank attachment is raised.

6. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

06-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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WP No. 24022 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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2. Deputy State Tax Officer – II,
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