



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 10-07-2026**

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP Nos. 24826 & 24831 of 2026  
and WMP.Nos.27069, 27072 & 27076 of 2026**

**In both Wps.**

M/s.Sunrise Ventures  
(GSTIN.33ATMPV9835F1Z3)  
Rep by its Authorized Signatory  
K.Vidhya Lakshmi, W/o.Manikandan  
Having Office at:  
C1 401, Terraspace Sumeru Apartment,  
Thottarayan Kovil Street,  
Kovaipudur, Coimbatore,  
Tamil Nadu 641 042.

..Petitioner

Vs

1.The Deputy Commissioner (ST)  
Perur Assessment Circle,  
Commercial Taxes Department,  
CTO Complex, Dr.Balasundaram Road,  
Coimbatore- 641 018.

2.The Branch Manager, HDFC BANK,  
No. 1 Siva nagar Covai road,  
100 ft road, Kovaipudur,  
Coimbatore-641 042.

..Respondents

Prayer in W.P.No.24826 of 2026: 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 the order in Form GST APL 02 bearing Reference No.ZD3305260322830 dated 06.05.2026 passed by the first



respondent rejecting the Petitioner's statutory appeal as time- barred, quash the same and consequently direct the first respondent to entertain and dispose of the petitioner's statutory appeal on merits and in accordance with law after affording an opportunity of personal hearing, and further direct the Respondents to forthwith withdraw the attachment effected pursuant to the proceedings initiated under GST Form DRC- 13 dated 16.04.2026 bearing Ref No. 33ATMPV9835F1Z3/ 2025, de-freeze the Petitioner's bank account.

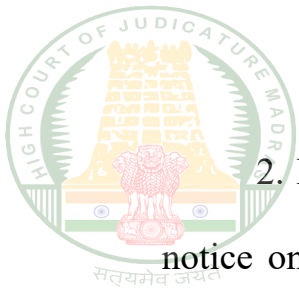
Prayer in W.P.No.24831 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records pertaining to the order in Form GST APL 02 bearing Reference No.ZD330526099339W dated 12.05.2026 passed by the first respondent rejecting the Petitioner's statutory appeal as time- barred, quash the same and consequently direct the first respondent to entertain and dispose of the petitioner's statutory appeal on merits and in accordance with law after affording an opportunity of personal hearing.

For Petitioner: Mr. B.Yogesh

For R1: Mr. R. Sethu Prabakaran  
Government Counsel (Tax)

### **COMMON ORDER**

Orders in original were issued on 16.12.2025. After lodging appeals on 29.04.2026 & 30.04.2026, respectively, the petitioner has approached this Court because said appeals were rejected on the ground of limitation.



2. Mr. R. Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the first respondent. The record shows that these appeals were lodged beyond the condonable period. Therefore, there is no infirmity in the appellate orders rejecting such appeals. By leaving it open to the petitioner to challenge the orders in original, these writ petitions are disposed of by declining to interfere with the impugned orders. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

**10-07-2026**

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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WP Nos. 24826 & 24831 of 2



**SENTHILKUMAR RAMAMOORTHY J.**

KJ

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