



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 26079 of 2026
and W.M.P.No.28469 of 2026**

R Subramaniam
S/O.Ramasamy
No.98/4,Nallappa Nagar
Mahalingapuram
Pollachi,
coimbatore District -642 002

..Petitioner(s)

Vs

1. The Commissioner of GST and Central Excise
Appeals Office of the Commissioner of GST
and Central Excise (Appeals)
No.6/7, A.T.D.Street, Race course Road
Coimbatore -641 018
2. The Joint Commissioner of GST Central
Excise Office of the Principal Commissioner of
GST Central Excise, No.6/7, A.T.D. Street,
Race Course Road, Coimbatore 641 018
3. The Union of India
Represented by its Secretary, Ministry of
Finance, Department of Revenue, North Block,
New Delhi 110 001.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, to call for the
records made in the Impugned Order issued by the 1st Respondent vide



Appeal.No.16-22/2025-CBE-GST-APP dated 29.08.2025 and QUASH the same as illegal, void and unconstitutional and consequently direct the 1st respondent herein disposal of my Petition for Rectification dated 28.10.2025 on merit.

For Petitioner(s): Mr.S.Jeevitharamani

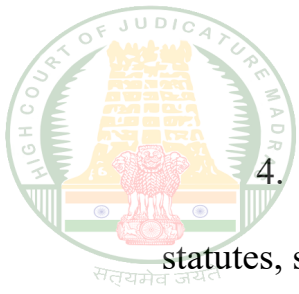
For Respondent(s): Mr.G.Meganathan, Jr. SC
Mr.S.Gurumoorthy, Sr. SC

ORDER

An order in original dated 29.09.2023 was carried in appeal by the petitioner on 20.03.2024. Said appeal was rejected on the ground of delay and is impugned herein.

2. Learned counsel for the petitioner contends that the order in original was received by the petitioner on 18.11.2023. If computed therefrom, she submits that the appeal was lodged within the condonable period.

3. Mr.G.Meganathan, learned junior standing counsel and Mr.S.Gurumoorthy, learned senior standing counsel, accept notice for the respondents.

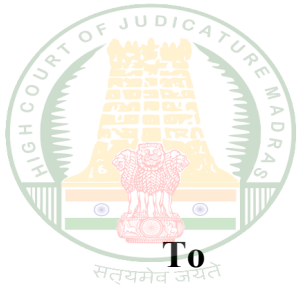


4. The order in original is dated 29.09.2023. Under applicable GST statutes, such orders are uploaded on the common portal. In this case, it appears that the order was also despatched to the petitioner by post. The appellate authority has examined whether the appeal was lodged within the condonable period reckoned from the date of receipt of the order by post. Since it was found that the appeal had been lodged beyond the condonable period, even if reckoned on that basis, the appeal was rejected. I find no infirmity in the appellate order warranting interference under Article 226 of the Constitution of India.

5. Therefore, this writ petition is disposed of by leaving it open to the petitioner to assail the order in original in accordance with law. Consequently, connected writ miscellaneous petition is closed. There shall be no order as to costs.

20-07-2026

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

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Office of the Commissioner of GST and Central
Excise (Appeals)
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WP No. 26079 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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