



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 27566 of 2026
and WMP.Nos.30208 & 30210 of 2026**

Ravi kumar
Trade Name (Excell Enviro Systems)
Rep by its proprietor
740, Cuddalore Main Road, Kamaraj Nagar,
Seplanatham, Neyveli,
Cuddalore, Tamil Nadu-607 802.

..Petitioner

Vs

1. Deputy commissioner(CT)
Cuddalore, Tamilnadu.
2. Commercial Tax Officer
Panruti Rural : Cuddalore
Cuddalore : Tamil Nadu.

..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 of the Order of Rejection in Form GST APL-02 bearing Reference No.ZD3306261686831 dated 17.06.2026 passed by the 1st respondent and to quash the same as illegal and arbitrary and further direct the 1st respondent to admit the Appeal in Form GST APL - 01 dated 06.05.2026 filed by the Petitioner if otherwise found to be in order.

For Petitioner: Mr. R Ganesh Kanna

For Respondents: Ms. G. Dhana Madhri
Government Counsel (Tax)



ORDER

An appellate order dated 17-06-2026 is assailed in this writ petition.

Challenging order in original dated 20-12-2025, an appeal was lodged on 06-05-2026. Said appeal was rejected on the ground of delay.

2. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

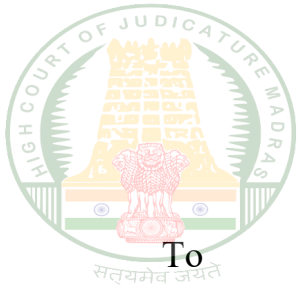
3. The record shows that the appeal was lodged beyond the condonable period. Therefore, there is no infirmity in the rejection of the appeal on the ground of delay. Consequently, by leaving it open to the petitioner to challenge the order in original in accordance with law, this writ petition is disposed of by declining to interfere with the impugned order. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

28-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



To

WEB COPY

1. Deputy commissioner(CT)
Cuddalore, Tamilnadu.
2. Commercial Tax Officer
Panruti Rural : Cuddalore
Cuddalore : Tamil Nadu.



WEB COPY

WP No. 27566 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 27566 of 2026

28-07-2026