



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 26142 of 2026
and WMP No.28539 of 2026

M/s. National Maligai
Rep by its Prop. Kuthir Mohamed Mohamed
Bhuhari Syed.
No.106/842, Junction Road, Virudhachalam,
Cuddalore, Tamil Nadu, 606001

..Petitioner(s)

Vs

1. The Appellate Deputy Commissioner(ST)
Cuddalore, Tamil Nadu.
2. The Deputy Commissioner (CT)
Cuddalore, Tamil Nadu.
3. The Assistant Commissioner (ST)
O/o, The Assistant Commissioner,
Virudhachalam Assessment Circle,
Commercial Taxes Building, Vayalur,
Ulundurpe Main Road, Near Railway Bridge,
Virudhachalam-606001.

..Respondent(s)

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 relating to the proceedings initiated by the 3rd Respondent in the impugned Order in Form GST DRC-07 bearing ref No.ZD331225255761I dated 16.12.2025 along with the Annexure vide GSTIN 33BKTPS8802E1ZT/ 2021-22 dated 16.12.2025 passed by the 3rd respondent along with consequential proceedings in Rejection of Appeal Application in FORM GST APL 02 bearing ref No. ZD330526140435K dated 15.05.2026 passed by the 1st



respondent for the From AY 2021-22 to quash the same and direct the 1st respondent to entertain the appeal filed by the petitioner in FORM GST APL 01 dated 16.04.2026 against the assessment order dated 16.12.2025.

For Petitioner(s): M/s.R.Hemalatha

For Respondent(s): Ms.Amirta Dinakaran
Government Counsel (Tax)

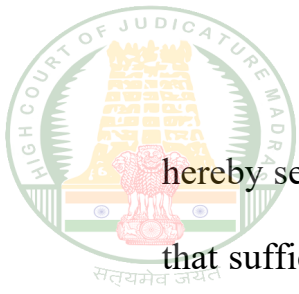
ORDER

Order in original dated 16.12.2025 was challenged before the appellate authority on 16.04.2026. Said appeal was rejected solely on the ground of delay.

2.Learned counsel for the petitioner submits that the condone delay application should have been considered and the appeal should not have been rejected.

3.Ms.Amirta, learned Government Counsel (Tax), accepts notice for the respondents.

4.The record shows that the appeal was lodged within the condonable period. In the application to condone delay, the petitioner has stated that he was undergoing medical treatment in March 2026. The medical certificate appears to have been enclosed. Without considering these aspects, the appeal was rejected. Therefore, the impugned appellate order is not sustainable and is



hereby set aside. On examining the application to condone delay, I am satisfied that sufficient cause has been shown. Hence, the appellate authority is directed to receive and dispose of the appeal on merits without going into the question of limitation.

5.The Writ Petition stands disposed of accordingly. No costs.
Consequently, connected miscellaneous petition is closed.

20-07-2026

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

KAS

To.

1. The Appellate Deputy Commissioner(ST)
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2. The Deputy Commissioner (CT)
Cuddalore, Tamil Nadu.
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O/o, The Assistant Commissioner,
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SENTHILKUMAR RAMAMOORTHY, J.

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