



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 6665 of 2026
and WMP.Nos.7249 & 7250 of 2026**

Tvl. AGS Irrigation,
Rep. by its proprietor G.Saradha,
11 and 12, Ekangipuram Main Street, Ayanavaram,
Chennai 23.

..Petitioner

Vs

1. Appellate Authority,
Deputy Commissioner [CT],
Commercial Taxes Building,
Greams Road, Chennai 06.
2. Assistant Commissioner (ST) (FAC),
Purasawakkam Assessment Circle,
No.1, PAPJM Annexe Building,
3rd Floor, Greams Road, Chennai 06.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of impugned Rejection Order in Form GST APL-02 dated 27.01.2026 bearing Reference No. ZD3301261758953 of the 1st Respondent Appellate Authority together with impugned order dated 03.09.2025 bearing Reference No. ZD330925042752B in Form GST DRC-07 along with its annexure of the 2nd Respondent passed in Petitioner's GSTIN 33ABEPS2681N1Z8 for the FY 2022-23 and quash the same.



For Petitioner:

Mr. R.Anish Kumar

ORDER

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The order in original dated 03.09.2025 was challenged before the appellate authority by the petitioner. On the ground that the appeal was lodged four days beyond the period of limitation, the appeal was rejected. The petitioner remitted the requisite pre-deposit.

2. Upon considering the length of delay and the reasons assigned by the petitioner, it is just and necessary that the appeal be considered and disposed of on merits. Therefore, appellate order dated 27.01.2026 is set aside and the petitioner is permitted to re-present the appeal before the appellate authority. If re-presented within two weeks from the date of receipt of a copy of this order, the appellate authority is directed to receive and dispose of the same on merits without reference to limitation.

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

20-02-2026

Index : Yes/No

Internet: Yes/No

Neutral Citation : Yes/No

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To

1.Appellate Authority,
Deputy Commissioner [CT],
Commercial Taxes Building,
Greens Road,
Chennai 06.

2.Assistant Commissioner (ST) (FAC),
Purasawakkam Assessment Circle,
No.1, PAPJM Annexe Building,
3rd Floor, Greens Road, Chennai 06.



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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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