



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-06-2026

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**THE HONOURABLE DR JUSTICE G. JAYACHANDRAN
AND
THE HONOURABLE MRS.JUSTICE N. MALA**

**C.M.P.No.7910 of 2026
and
W.A.SR.No.198707 of 2025**

C.M.P.No.7910 of 2026

Tvl. Gingee Agricultural Producers Co-operative
Marketing Society Limited,
Rep. by its General Manager (i/c) N.Desinghu,
No.1, Subbu Street, Sirukadambur, Gingee-604 202.

..Petitioner

vs.

1. The Appellate Deputy Commissioner (CT),
Cuddalore-607 001.

2.The State Tax Officer (ST),
Gingee -604 202.

..Respondents

PRAYER:

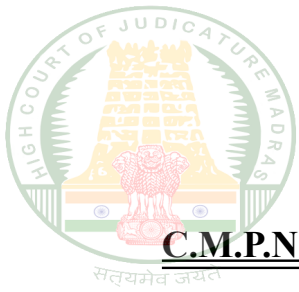
Civil Miscellaneous Petition has been filed under Section 5 of the Limitation Act, to condone the delay of 383 days in filing of the above writ appeal in the circumstances of the case.

For Petitioner

Mr.S. Rajasekar

For Respondents

Mr.L.Gokulraj, Govt. Counsel
(Tax)



C.M.P.No.6829 of 2026

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Tvl. Gingee Agricultural Producers Co-operative
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..Respondents

PRAYER

Civil Miscellaneous Petition has been filed under Section 5 of the Limitation Act, to condone the delay of 356 days in filing of the above writ appeal in the circumstances of the case.

For Petitioner Mr.S. Rajasekar

For Respondents Mr.L.Gokulraj,
Govt. Counsel (Tax)

COMMON ORDER

(Order of the Court was made by G.Jayachandran J.)

The delay of 383 days and 356 days respectively in filing of the above appeals is considered, in the light of the reasons stated in the affidavits by the petitioner and the counters filed.

2. These matters relate to the alleged exemption of Tamil Nadu Value Added Tax Act in respect of essential supply to PDS. Since the Division Bench



of this Court in the case of the same petitioner had passed a final order which has been distinguished by the learned Single Judge, the issue in these cases need independent examination of the facts and law. Hence, in the interest of justice, the delay of 383 days and 356 days respectively in filing the above appeals are condoned. Accordingly, this Petitions are ordered. No costs.

(G.JAYACHANDRAN J.) (N.MALA J.)
11-06-2026

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To

1.The Appellate Deputy Commissioner (CT),
Cuddalore-607 001.

2.The State Tax Officer(ST),
Gingee -604 202.



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C.M.P.No.7910 of 2



**Dr.G.JAYACHANDRAN, J.
AND
N.MALA, J.**

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**C.M.P.Nos.7910 of 2026
and 6829 of 2026
in W.A.SR.Nos.198707
and 198706 of 2025**

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