



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 19768, 19771, 19776 & 19779 of 2026
and WMP.Nos.21069, 21070, 21072, 21082,
22881, 22882, 21088 & 21089 of 2026**

Rajendran Subbarayan
Proprietor of Sri Maruthi Traders,
No.219, 219 / 4, Karumathampatti,
Thekkalur Road , Avinashi Kaniyur,
Coimbatore , Tamil Nadu 641659.

..Petitioner in all four
WPs.

Vs

1. The Deputy Commissioner CT
Commercial Taxes Buildings,
Dr. Balasundaram road,
Coimbatore, Tamil Nadu 641 018. .. 1st Respondent in all four WPs.

2. Commercial Tax Officer
Karumathampatti
Coimbatore III, TamilNadu – 641 018.
..2nd Respondent in W.P.Nos.19768, 19776 & 19779 of 2026

2. The Assistant Commissioner
Karumathampatti
Coimbatore III, Coimbatore.
..2nd Respondent in W.P.No.19771 of 2026

Prayer in W.P.No.19768 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records in Reference No. ZD331125434316Q dated 25.11.2025 on the file of the 1st respondent relating to FY 2020- 21 and quash the same and



consequently direct the 1st respondent to accept, number, and hear the appeal on merits and de freeze the bank account of the petitioner.

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Prayer in W.P.No.19771 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records in Reference No. ZD331125434384N dated 25.11.2025 on the file of the 1st respondent relating to FY 2018 - 19 and quash the same and consequently direct the 1st respondent to accept, number, and hear the appeal on merits and de freeze the bank account of the petitioner.

Prayer in W.P.No.19776 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records in Reference No. ZD331125434411Y dated 25.11.2025 on the file of the 1st respondent relating to FY 2019 - 20 and quash the same and consequently direct the 1st respondent to accept, number, and hear the appeal on merits and de freeze the bank account of the petitioner.

Prayer in W.P.No.19779 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records in Reference No. ZD331125434265P dated 25.11.2025 on the file of the 1st respondent relating to FY 2019 - 20 and quash the same and consequently direct the respondent to accept, number, and hear the appeal on merits and de freeze the bank account of the petitioner.

In all four WPs.

For Petitioner:

Mr. Gunaseelan S

For Respondents:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)



COMMON ORDER

WEB COPY In all these writ petitions, the petitioner challenges appellate orders rejecting the appeals on the ground of limitation.

2. The admitted position is that the appeals were lodged beyond the condonable period under Section 107 of applicable GST enactments. Therefore, there is no infirmity in the orders rejecting these appeals. Consequently, no case is made out warranting interference under Article 226 of the Constitution of India. Hence, these writ petitions are disposed of by declining the relief requested, but by leaving it open to the petitioner to challenge the orders in original. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

12-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1. The Deputy Commissioner CT
Commercial Taxes Buildings,
Dr. Balasundaram road,
Coimbatore, Tamil Nadu 641 018.



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WP Nos. 19768, 19771, 19776 & 19779 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

2.Commercial Tax Officer
Karumathampatti
Coimbatore III, TamilNadu – 641 018.

3.The Assistant Commissioner, Karumathampatti,
Coimbatore III, Coimbatore.

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