



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18063 of 2026
and W.M.P.Nos.19424 & 19426 of 2026**

M/s Southern Tools Suppliers
(Represented by its Partner
Mr.Murtuza Ismail Surati)
No.109, Vadiyar Street, Park Street II, Kattoor,
Coimbatore -641 009.

..Petitioner(s)

Vs

1. The Deputy Commissioner (CT)
Coimbatore.
2. The Deputy State Tax Officer - 2
Ramnagar Circle,
Coimbatore

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records in the Impugned Order passed by 1st respondent in form GST APL 02, vide Ref No ZD330326067138E, dated 09.03.2026 and quash the same and direct the respondent to consider and re -dispose the appeal filed by the Petitioner in form GST APL 01, dated 03.03.2026.

For Petitioner(s):

Mr.A.P.Karventhan



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For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An appellate order dated 09.03.2026 rejecting the petitioner's appeal on the ground of limitation is impugned in this writ petition.

2. Learned counsel for the petitioner submits that the appeal was lodged on 03.03.2026, which is within the condonable period, along with an application to condone delay. Without considering the same, he submits that the impugned order was issued.

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

4. On perusal of the impugned order, there is nothing to indicate that the condone delay application of the petitioner was considered. From the condone delay application enclosed with this petition, it appears that the petitioner had justified the delay by stating that a rectification application was filed. These aspects should have been considered by the appellate authority. On account of



non consideration thereof, the appellate order cannot be sustained and is hereby set aside.

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5. As a consequence, the matter is remanded to the appellate authority for re-consideration of the condone delay application and the connected appeal.

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

03-06-2026

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

To

1. The Deputy Commissioner (CT)
Coimbatore.
2. The Deputy State Tax Officer - 2
Ramnagar Circle,
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WP No. 18063 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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