



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18209 of 2026
and WMP.Nos.19562 & 19563 of 2026**

M/s. SSR Enterprises
Rep. by its proprietor R.Govindaraj,
No. 36, Ground Floor,
Parameshwaran Layouot,
PN Palayam, Coimbatore 641037.

..Petitioner

Vs

1. The Deputy Commissioner (CT)
Coimbatore.
2. The Assistant Commissioner (ST)(FAC)
P.N Palayam Assessment Circle,
Coimbatore.

..Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records in the Impugned Order passed by the 1st respondent in form GST APL - 02, vide Ref No ZD330326116934G, dated 13.03.2026 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 05.03.2026.

For Petitioner:

Mr. K.G.Jayasuriya

For Respondents:

Mr. L.Gokulraj, Government Counsel (Tax)



WEB COPY

WP No. 18209 of 2



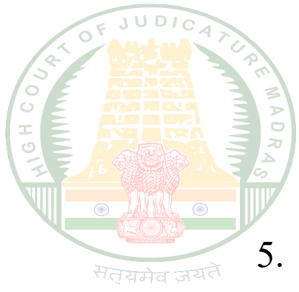
ORDER

An appellate order dated 13.03.2026 rejecting the petitioner's appeal on grounds of limitation is challenged herein.

2. Learned counsel for the petitioner submits that the original order was issued on 06.11.2025 and that the appeal was lodged on 05.03.2026 along with an application to condone delay.

3. Mr. L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of both the respondents.

4. From the documents on record, it is clear that the appeal was lodged on 05.03.2026 along with an application to condone delay. Therefore, it follows that the appeal was lodged within the condonable period. Without considering the application to condone delay, the impugned order has been issued by the appellate authority. Therefore, such order is not sustainable and is set aside. As a corollary, the matter is remanded to the appellate authority for reconsideration of the application to condone delay and the connected appeal.



WEB COPY

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

04-06-2026

Index : Yes / No

Neutral Citation : Yes / No

kj

To

1.The Deputy Commissioner (CT)
Coimbatore.

2.The Assistant Commissioner (ST)(FAC)
P.N Palayam Assessment Circle, Coimbatore.



WEB COPY

WP No. 18209 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 18209 of 2026
and WMP.Nos.19562 & 19563 of 2026

04-06-2026