



WEB COPY

WP No. 18097 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

**WP No. 18097 of 2026
and W.M.P.No.19457 of 2026**

M/s. S.M.Textiles Ltd,
(Represented by its Director Mr.V.Jayaraman)
No.43, Balasundaram Raod,
Coimbatore 641018

..Petitioner(s)

Vs

The Deputy Commissioner (CT)
Coimbatore.

..Respondent(s)

Prayer: Writ petition filed under Article 226 of the Constitution of India for the issuance of Writ of Certiorarified Mandamus, praying to call for the records in the impugned order passed in form GST APL 02, *vide* Ref No.ZD330326117159J, 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(s): Mr.K.G.Jayasurya

For Respondent(s): ~~M~~s.G.Dhanamadhri

**ORDER**

Heard both sides.

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2. The Writ petitioner suffered an adverse assessment order. Aggrieved by the same, the petitioner filed an appeal before the appellate authority/respondent herein. The appeal was not filed in time but within condonable period. The appellate authority rejected the condone delay petition. Challenging the rejection order, this Writ Petition came to be filed.

3. It is true that proper reasons do not appear to have been set out in the affidavit filed in support of the condone delay petition. However, I am of the view that, in such matters, a liberal approach should be adopted and not a technical approach. I am satisfied with the reasons set out in the affidavit filed in support of this petition. The impugned order is set aside. The appellate authority is directed to number the appeal and give a disposal on merits and in accordance with law. The attachment made on the bank holders stands lifted.

Accordingly, this Writ Petition stands allowed. No costs. Connected W.M.P. is closed.

27-05-2026

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



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To

The Deputy Commissioner (CT)
Coimbatore.



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G.R.SWAMINATHAN J.

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