



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 18137 & 18139 of 2026
AND WMP Nos. 19508 & 19510 of 2026**

Sagar Holiday Resorts India Ltd
Represented by its Director,
Ms. Neha Shrikant Sarmalkar,
9PP8 GVV, Valley view,
Grant Duff Road, Ooty, The Nilgiris,
Tamil Nadu, 643003.

..Petitioner(s) in both
WP's

Vs

The Deputy Commissioner (CT)
Coimbatore,
TamilNadu.

..Respondent(s) in both
WP's

PRAYER in W.P.No.18137 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorarified Mandamus, calling for the records on the files of the Respondent herein in FORM GST APL 02 with Reference No ZD331225044747D dated 03.12.2025, quash the same while directing the Respondent herein to re-dispose the application in FORM GST APL - 01 dated 23.09.2025 filed by the Petitioner.



PRAYER in W.P.No.18139 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorarified Mandamus, calling for the records on the files of the Respondent herein in FORM GST APL 02 with Reference No ZD331225044773I dated 03.12.2025, quash the same while directing the Respondent herein to re-dispose the application in FORM GST APL - 01 dated 23.09.2025 filed by the Petitioner.

For Petitioner(s): M/S. A.P. Karventhan
in both WP's

For Respondent(s): Mr.L.Gokulraj,
in both WP's Government Counsel (Tax)

COMMON ORDER

In both these matters, the petitioner has assailed appellate orders rejecting the respective appeal on grounds of limitation.

2. The agreed position is that appeals were lodged beyond the condonable period under Section 107 of applicable GST enactments. In those circumstances, there is no infirmity in the order rejecting the appeals.



3. Consequently, these writ petitions are disposed of by granting leave to the petitioner to assail the order in original by way of writ petitions.

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

The Deputy Commissioner (CT)
Coimbatore,
TamilNadu



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WP Nos. 18137 & 18139 of 2



SENTHILKUMAR RAMAMOORTHY J.

RNA

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