



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 20924, 20925 & 20926 of 2026

&

WMP Nos.22625, 22626, 22627, 22628 & 22629 of 2026

In all WPs

M S Kaarthikeyan Garments
(GSTIN 33AAFFM0037Q1Z8)
Represented by its Partner Mr. K.S.
Padmanabhan,
SF. No.753, Poombukar Nagar,
Thennampalayam Extension,
Tiruppur,
Tamil Nadu- 641 604.

..Petitioner(s)

Vs

1. The Joint Commissioner of GST and Central Excise (Appeals), Coimbatore,
No.6/7, A.T.D. Street,
Race Course Road,
Coimbatore - 641 018.
2. The Superintendent of GST and Central Excise,
Tirupur III Range, 3rd Floor,
51, Elementary School Street,
Kumar Nagar,
Tirupur- 641 603.

..Respondent(s)

PRAYER in WP No.20924 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying to issue a writ of certiorari mandamus to call for records relating to the Common Order passed by the 1st Respondent dated 31.01.2025 in Appeal Numbers- CBE-CGST-JC-APP-13,14 and 15/2025



for the Tax Period of AY 2020-2021 quash the same, consequently condone the delay of 206 days in filing the Appeal and direct the 1st Respondent to consider the case of the Petitioner on merits after providing a personal hearing opportunity.

PRAYER in WP No.20925 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to call for records relating to the Common Order passed by the 1st Respondent dated 31.01.2025 in Appeal Numbers- CBE-CGST-JC-APP-13,14 and 15/2025 for the Tax Period of AY 2019-2020 quash the same, consequently condone the delay of 206 days in filing the Appeal and direct the 1st Respondent to consider the case of the Petitioner on merits after providing a personal hearing opportunity.

PRAYER in WP No.20926 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to call for records relating to the Common Order passed by the 1st Respondent dated 31.01.2025 in Appeal Numbers- CBE-CGST-JC-APP-13,14 and 15/2025 for the Tax Period of AY 2018-2019 quash the same, consequently condone the delay of 206 days in filing the Appeal and direct the 1st Respondent to consider the case of the Petitioner on merits after providing a personal hearing opportunity.

In all WPs

For Petitioner(s): Ms.Sowjanya S
Nithish Kumar B

For Respondent(s): Mr.R.P.Pragadish, SPC
Mr.J.Harikrishna, Jr.PC



COMMON ORDER

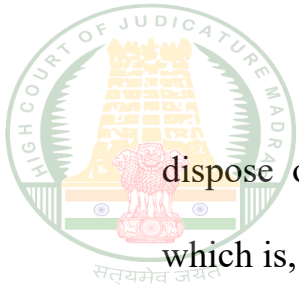
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In all these writ petitions, appellate orders rejecting the petitioner's appeals solely on the ground of limitation are challenged.

2. Learned counsel for the petitioner referred to the summary orders in Form GST DRC-07 and pointed out that these orders were made available on 29.12.2023. After further submitting that appeals cannot be lodged until said orders are made available, learned counsel points out that the appeals were lodged on 06.04.2024.

3. Mr.R.P.Pragadish, learned SPC, accepts notice for the respondents.

4. The materials on record reveal that the order in Form GST DRC-07 is dated 29.12.2023 and the appeals appear to have been lodged on 06.04.2024. Under Section 107 of the applicable GST enactments, the appellate authority has the power to condone the delay of up to 30 days. Therefore, reconsideration by the appellate authority is warranted. In order to enable such reconsideration, the orders impugned herein are set aside. Considering that the delay is only about seven days, if reckoned from the date of the DRC-07, the delay is condoned. Consequently, the appellate authority is directed to receive and



dispose of the appeals on merits without going into question of limitation, which is, however, subject to compliance with pre-deposit requirements.

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5. These writ petitions are disposed of on the above terms. No costs.

Consequently, connected miscellaneous petitions are closed.

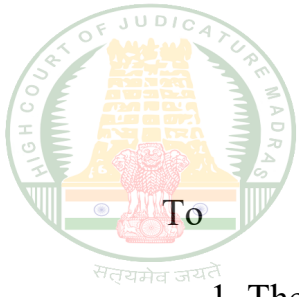
11-06-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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SENTHILKUMAR RAMAMOORTHY, J.

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&
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