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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21193 of 2026
and WMP Nos.22935, 22937, 22938, 22940 & 22943 of 2026

Thangavel Gayathri
(Proprietrix of M/s. Sree Vanjiyamman
Electrical and Hardware),
67C,Erisinampatti,
Udumalpet, Tiruppur,
Tamil Nadu 642207.

..Petitioner

Vs

1. The Commercial Tax Officer /
State Tax Officer,
Udumalpet (South) Assessment Circle,
Tiruppur -III, Tiruppur, Tamil Nadu,
Udumalpet, Tiruppur Division,
Chithrakoodam Kalpana Road,
Udumalpet-642126.

2. The Assistant Commissioner (ST)(FAC),
Udumalpet(South) Assessment Circle,
144B, Kandasamy Complex,
Kalpana Road,Udumalpet.

3. Deputy Commissioner CT
PALLADAM-2TIRUPPUR-IIITIRUPPURTamil
Nadu,Emperor Textiles Building,
2nd Floor,16 Indira Nagar 1st Street,
Avinashi Road, Tirupur.

4. The Branch Manager,
Karur Vysya Bank
No. 1/175, Anaimalai Main Road,
Erisanampatti, Udumalpet,Tamil Nadu.

..Respondents

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus calling for

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the records on the file of the third respondent and quash the Impugned Order / Acknowledgement issued under Rule 108 of Central Goods and Services Tax Rules, 2017 / Tamil Nadu Goods and Services Tax Rules, 2017 in Form GST APL-02 dated 26.03.2026 having Reference Number ZD3303262320206 in GSTIN 33BZEPG9204J1ZH issued by the Third Respondent for the FY 2021-22 and direct the Third Respondent to condone the delay and adjudicate the appeal filed by the Petitioner on merits.

For Petitioner: Mr.N.V. Narayanan

For Respondents: Ms.G.Dhana Madhri
Government Counsel (Tax)

ORDER

An appellate order dated 26.03.2026 rejecting the petitioner's appeal solely on the ground of limitation is assailed.

2. Learned counsel for the petitioner submits that the appeal was lodged within the condonable period along with an application to condone delay. However, he submits that said appeal was rejected on the ground of limitation.

3. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice for the respondents 1 to 3.

4. The record reveals that the assessment order was issued on 22.11.2025 and the appeal was filed on 22.03.2026 along with an application to condone delay. Without examining whether the petitioner showed sufficient cause, the appeal was summarily rejected. Therefore, re-consideration by the appellate authority is warranted. To facilitate the

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same, the appellate order is set aside and the matter is remanded to the Appellate Authority for re-consideration of both the condone delay application and the appeal. Until the condone delay application is heard, no recovery shall be made pursuant to the attachment.

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.

15.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

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   TIRUPPUR -III TIRUPPUR Tamil Nadu,
   Udumalpet, Tiruppur Division,
   Chithrakoodam Kalpana Road,
   Udumalpet-642126.

2. Assistant Commissioner ST FAC
   Udumalpet South Assessment Circle,144B,
   Kandasamy Complex,Kalpana
   Road,Udumalpet.

3. Deputy Commissioner CT
   PALLADAM-2TIRUPPUR-IIITIRUPPURTamil
   Nadu,Emperor Textiles Building,
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SENTHILKUMAR RAMAMOORTHY, J.

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