



WEB COPY



W.P.No.20192 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.05.2026

CORAM :

THE HON'BLE MR.JUSTICE G.R.SWAMINATHAN

W.P.No.20192 of 2026
and W.M.P.Nos.21626 and 21628 of 2026

M/s.The Nilgiris District Police Department
Co-operative Stores No Ng,
Represented by its Manager – Balachandran V .. Petitioner

Versus

The Deputy State Tax Officer – II,
Office of the Deputy Commercial Tax Officer,
Uthagai North Circle,
Uthagamandalam, Nilgiris. .. Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India seeking a Writ of Certiorari, calling for the records relating to the impugned order in GSTIN: 33AAKFT4618D1ZC/2021-22, dated 26.12.2025 along with consequential summary of order u/s 73 in FORM GST DRC 07 bearing with Ref: ZD331225392937Z, dated 26.12.2025 for the period 2021-22, to quash the same.

For Petitioner : Mrs.R.Hemalatha

For Respondent : Mrs.P.Selvi, Government Advocate



W.P.No.20192 of 2026

ORDER

Heard both sides.

2. The writ petitioner is a registered Co-operative Society. The members are none other than the Police personnel. The petitioner suffered an adverse assessment order. The petitioner failed to file an appeal in time. There was a delay of 10 days in filing the appeal, but, it was beyond the condonable period.

3. This Court had held in more than one case that where the delay is marginal and the assessee has a good case on merits, the Writ Court can intervene. In this view of the matter, I permit the petitioner to file an appeal within a period of two weeks from the date of receipt of a copy of this order. If the appeal is filed, the same can be entertained without reference to limitation, numbered and disposed of on merits and in accordance with law. It goes without saying that the petitioner shall necessarily remit 10% of the disputed tax amount as a condition precedent for maintaining the appeal.



W.P.No.20192 of 2026

4. With the aforesaid liberty to the petitioner, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

20.05.2026

Neutral Citation : yes/no
grs/ars

To

The Deputy State Tax Officer – II,
Office of the Deputy Commercial Tax Officer,
Uthagai North Circle,
Uthagamandalam, Nilgiris.



WEB COPY



W.P.No.20192 of 2026

G.R.SWAMINATHAN, J.

grs/ars

W.P.No.20192 of 2026
and W.M.P.Nos.21626 and 21628 of 2026

20.05.2026