



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-05-2026

CORAM

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

W.P.No.20103 of 2026

and

W.M.P.21505 of 2026

Tvl.Greenline Cocopeat,
Represented by its Proprietor Mr.N.Arvind,
378/A, Agraharakannadi Pudhur,
East Neelambur, A K Pudhur Post,
Madathukulam Taluk,
Tiruppur,
Tamil Nadu.

..Petitioner

Vs

1. The Assistant Commissioner (ST) (FAC),
Udumalpet (South) Assessment Circle,
Udumalpet.
2. The Deputy Commissioner,
Erode.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a writ of Certiorarified Mandamus, calling for the records on the file of the second respondent herein in Form GST APL 02, vide Ref.No.ZD330326080168E, dated 10.03.2026 and quash the same and direct the second respondent to re-dispose the appeal filed by the petitioner on 26.02.2026.

For Petitioner : Mr.N.Prasad

For Respondents : Mrs.P.Selvi
Government Advocate



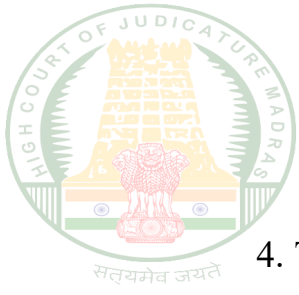
ORDER

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Heard Mr.N.Prasad, learned counsel appearing for the petitioner and Mrs.P.Selvi, learned Government Advocate appearing for the respondents.

2. The writ petitioner suffered an adverse assessment order at the hands of the Appellate Authority. The petitioner filed an appeal before the Appellate Authority after the limitation period was expired, however, it was within the condonable period, yet the Appellate Authority chose to reject the petitioner's appeal as time barred. Challenging the said order, this writ petition has been filed.

3. I am satisfied the petitioner has made out a sufficient cause for condoning the delay. In the matters such as this, a liberal approach has to be adopted. I set aside the impugned order passed by the Appellate Authority. The matter is remitted back to the Appellate Authority. The Appellate Authority shall number the appeal and dispose of the same as per law within a period of eight weeks from the date of receipt of a copy of this order.



4. This Writ Petition is allowed accordingly. There shall be no order as to costs. Connected miscellaneous petition is closed.

20.05.2026
(1/3)

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

vji / ssb

To

1. The Assistant Commissioner (ST) (FAC),
Udumalpet (South) Assessment Circle,
Udumalpet.
2. The Deputy Commissioner,
Erode.



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W.P.No.20103 of 2



G.R.SWAMINATHAN, J.

vji / ssb

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**20-05-2026
(1/3)**