



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-05-2026

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THE HONOURABLE MR JUSTICE G. R. SWAMINATHAN

**WP No.20361 of 2026 and
WMP Nos.21849 & 21853 of 2026**

M/s.KMP Speed Parcel Service,
Rep. by its Authorised Representative,
Mr. Kumaravel Krishnakumar,
401, New Chitrambalam Layout,
Ponni Nagar, P.N.Palayam,
Coimbatore, Tamil Nadu – 641 037.

Petitioner

Vs

1. The Deputy Commissioner (ST) (Appeals),
Office of the Appellate Authority,
Commercial Taxes Department,
Coimbatore, Tamil Nadu.

2.The Commercial Tax Officer /
State Tax Officer,
P.N. Palayam Assessment Circle,
Coimbatore-II, Coimbatore,
Tamil Nadu.

Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records on the file of the 2nd Respondent herein in GSTN:33AAUFGK1187A1ZF/2021-22 dated 13.12.2025 and order under Section 73 dated 13.12.2025 and summary of order in Form GST DRC-07 dated 13.12.2025 both issued in Reference No. ZD331225202447R and QUASH the same.

For Petitioner: Mr.G R Deepak
For Respondents: Mr.TNC.Koushik



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ORDER

Heard both sides.

2. The petitioner suffered an adverse order earlier and he filed an appeal before the Appellate Authority. Though the appeal was filed belatedly, it was within the condonable period. The Appellate Authority still rejected the condone delay petition. Challenging the said order, the writ petition has been filed.

3. In matters of this nature, the Appellate Authority has to adopt a liberal approach. I am satisfied with the reasons set out in the petition filed for condonation of delay. In view of the above, the impugned order is hereby set-aside and the matter is remanded back to the Appellate Authority and the Appellate Authority shall number the appeal and give a disposal on merits.

4. This writ petition is accordingly allowed. No costs. Consequently, the connected miscellaneous petitions are closed.

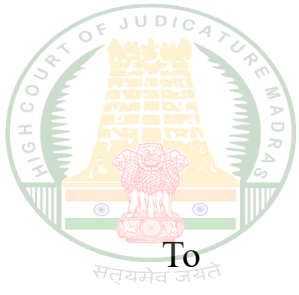
21-05-2026

rka

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No



To

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G.R.SWAMINATHAN J.

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