IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21342 of 2026
AND
WMP NO. 23093 OF 2026, WMP NO. 23094 OF 2026

M/s.Annamalai Maligai,
Rep. by its Proprietor
Annamalai Suresh,
61/1, Manjini Street near Fish Market,
Cuddalore OT,
Cuddalore 600 040.

..Petitioner(s)

Vs

1. The Deputy Commissioner (Appeals)
   Amaindakarai Assessment Circle,
   No.1, 3rd Floor, PAPJM Annex Building,
   Greams Road,
   Chennai-600 006.

2. The Deputy State Tax Officer (ST)-II
   Cuddalore Town Assessment circle,
   No. 69/1, First Floor,
   Nellikuppam Main Road,
   Varatharaja Nagar,
   Cuddalore 607 001.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records relating to the impugned order dated 10.03.2026 passed by the 1st respondent by issuance of Form GST APL 02 passed by the 1st respondent and quash the same as the same being arbitrary passed in violation of the principles of natural justice and direct the 1st respondent to consider the appeal filed by the petitioner and pass an appropriate order on merits within stipulated time period.

For Petitioner(s): Mr.G Natarajan

For Respondent(s): Mr.R.Sethu Prabakaran, Government Counsel (Tax)

ORDER

The order-in-original dated 29.10.2025 was carried in appeal before the Appellate Authority on 28.02.2026. The order rejecting the appeal solely on the ground of limitation is assailed herein.

2.Learned counsel for the petitioner submits that the Appellate Authority rejected the appeal although the same was lodged within the condonable period. He also submits that about 99% of the tax demand was recovered.

3.Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondent. He submits that the appeal was rejected because it was not accompanied by an application to condone delay.

4.On perusal of the appellate order, it appears that the said order was issued solely on the ground of limitation. Records show that the appeal was lodged within the condonable period.

5.Therefore, this writ petition is disposed of on the following terms :

i. The petitioner is permitted to file a condone delay application before the Appellate Authority.

ii. If such application is filed within 15 days from the date of receipt of a copy of this order, the Appellate Authority is directed to receive and dispose of the same.

iii. Subject to verifying and confirming that a substantial part of the tax demand was recovered, the Bank attachment shall stand raised.

iv. No costs. Connected miscellaneous petitions are closed.

15-06-2026

Index: No
Speaking order
Neutral Citation: No

MKN

To

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SENTHILKUMAR RAMAMOORTHY J.

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