



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21833 of 2026
and W.M.P.Nos.23681 & 23682 of 2026**

Tvl.Rajarathinam Buvanendran
Proprietor of Tvl. Raj Traders,
1 Block, No. 531, 24th Street, Thiruvallur
Kudiyiruppu, Anna Nagar, Chennai - 600040.

..Petitioner(s)

Vs

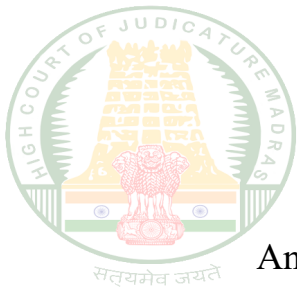
The Deputy Commissioner (CT)
of Commercial Tax (Appeal)
Chennai central-II, Greams road,
Chennai - 600006.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, To call for the records
pertaining to the proceedings of the Impugned order dated 11.05.2026 bearing
Ref. No. ZD3305260816374 passed by the respondent herein and quash the
same and consequently direct the respondent to condone 1 day delay in filing
the appeal beyond the statutory period and admit the appeal.

For Petitioner(s): Mr.R.Krishnamurthy

For Respondent(s): Ms.G.Dhana Madhri,
Government Counsel (Tax)



ORDER

An appellate order dated 11.05.2026 rejecting the appeal solely on the ground of limitation is assailed.

2. An order in original was issued on 27.12.2025 and the appeal was lodged on 27.04.2026. Because such appeal was not accompanied by an application to condone delay, the appeal was rejected.

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

4. From the dates and events discussed above, it appears that the appeal was lodged with a delay of not more than one day beyond the condonable period. In these circumstances, the interest of justice warrants that the appeal be considered, if accompanied by an application to condone delay.

5. For reasons set out above, the appellate order is set aside and the petitioner is permitted to re-present the appeal along with an application to condone delay. If this is done within *fifteen days* from the date of receipt of a copy of this order, the appellate authority is directed to consider the condone delay application and the appeal by treating the appeal as filed within the condonable period.



6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

18-06-2026

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

To

The Deputy Commissioner (CT) of Commercial
Tax (Appeal)
chennai central-II, Greams road, chennai - 600006.



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WP No. 21833 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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