



W.P.No.23325 of 2026

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2026

CORAM

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.23325 of 2026
and
W.M.P.Nos.25292 & 25291 of 2026

Sri Sakthi Constructions,
Rep by its Partner Mr M Manikandan,
316, Ramamoorthi Nagar,
Uthangarai, Krishnagiri,
Tamilnadu-635207.

..Petitioner(s)

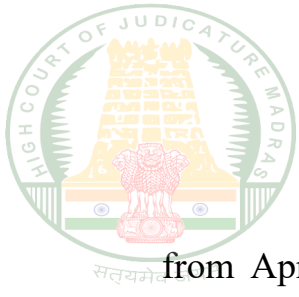
Vs

1. The Deputy State Tax Officer I,
Harur Assessment Circle,
T.V.Ka. Nagar, Varnatheertham,
Near PWD Quarters, Harur,
Dharmapuri-636 903.

2. The Appellant Deputy
Commissioner (ST) Salem,
Room No.233, 2nd Floor,
Commercial Taxes Building,
Pitchards Road, Salem-636007.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records of impugned order u/s.73 dated 03.12.2025 having reference No.ZD331225042412Y for the tax period



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from April 2021 to March 2022 passed by the 1st respondent and impugned order in FORM GST APL-02 dated 07.04.2026 having ARN No.AD3303260426465 passed by the 2nd respondent and quash the same.

For Petitioner(s): Mr.S.Adithya
for Mr.S.Anandh

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order-in-original was issued on 03.12.2025. The petitioner lodged a statutory appeal on 14.03.2026, which is within the condonable period. The petitioner states that a condone delay application was inadvertently not filed. The order-in-original and the appellate order are challenged in this writ petition.

2.Considering the fact that the appeal was lodged within the condonable period, it is just and necessary that such appeal be received and considered if accompanied by an application to condone the delay.

3.Therefore, this writ petition is disposed of by setting aside the appellate



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order and granting leave to the petitioner to re-file the appeal along with an application to condone the delay. If the petitioner does this within fifteen days from the date of receipt of copy of this order, the appellate authority is directed to consider the same by treating the appeal as having been filed on 14.03.2026. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

30-06-2026

Index: No
Speaking order
Neutral Citation: No
hvk

To

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SENTHILKUMAR RAMAMOORTHY, J.

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