IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21382 of 2026
AND
WMP NO. 23152 OF 2026, WMP NO. 23153 OF 2026

M/s. Sri Amman Automobiles and Hardwares
Rep by its Proprietor- Paramasivam Raja,
2/282A, Adhiyaman Autonagar, Gundalapatti,
Dharmapuri,
Tamil Nadu-635205.

..Petitioner(s)

Vs

1. The State Tax Officer
   Office of the Commercial Tax Officer,
   Dharmapuri Assessment Circle,
   Hosur.

2. The Appellate Deputy Commissioner (ST)(GST)
   Hosur, Tamil Nadu.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari calling for the records relating to the impugned proceedings passed by the 1st Respondent in the order in GSTIN 33AXHPP5792N1ZP/2021-2022 dated 24.12.2025 along with the consequential summary order under section 73 in FORM GST DRC 07 vide Ref.No. ZD331225072836A dated 25.12.2025 for the FY 2021-22 along with consequential proceeding of acknowledgment for submission of appeal in FORM GST APL 02 vide Ref No.ZD330526016289C dated 05.05.2026 issued by 2nd Respondent, to quash the same.

For Petitioner(s): M/s.R.Hemalatha

For Respondent(s): Mr.L.Gokulraj,
Government Counsel (Tax)

ORDER

The order-in-original dated 24.12.2025 was carried in appeal on 24.04.2026 before the Appellate Authority. The order rejecting the appeal solely on the ground that the appeal was not accompanied with an application to condone delay is assailed in this writ petition.

2.Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice for the respondent.

3.The Appellate Authority is entitled to condone delay of upto 30 days in filing an appeal. The records show that the appeal was lodged within the condonable period. Therefore, interest of justice warrants consideration of the appeal subject to filing of appeal along with an application to condone delay.

4.For the reasons aforesaid, the impugned appellate order is set aside and the matter is remanded to the Appellate Authority on the following terms :

i. The petitioner is permitted to file an application to condone delay within 15 days from the date of receipt of a copy of this order.

ii. Upon receipt of such application, the Appellate Authority is directed to consider the condone delay application and the accompanying appeal and dispose of the same.

5.The writ petition is disposed of on the above terms. No costs. Consequently, connected miscellaneous petitions are closed.

15-06-2026

Index: No
Speaking order
Neutral Citation: No

MKN

To

1. The State Tax Officer
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   Dharmapuri Assessment Circle,
   Hosur.

2. The Appellate Deputy Commissioner (ST)(GST)
   Hosur, Tamil Nadu.

SENTHILKUMAR RAMAMOORTHY J.

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