IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21844 of 2026
and W.M.P.Nos.23690, 23693 & 23695 of 2026

Tvl. Prabha Drug House
Rep by its Proprietor R Sampath Kumar
No 23-1 Janappar Street
Hosur Krishnagiri 635 109

..Petitioner(s)

Vs

1. The Deputy Commissioner (CT)
   GST Appeal Hosur
   No 3/47 Sapthagiri Complex,
   Near Ashok Leyland Unit II,
   Gandhi Nagar, Kumudepalli post, Hosur,
   Krishnagiri 635 130

2. The Assistant Commissioner ST
   Hosur North II Circle
   Commercial Taxes Building 3rd Floor
   Seetharam Nagar Bangalore Road
   Hosur 635 109

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the impugned order passed by the first respondent in Form GST APL-02 dated 06.02.2026 with Ref. No. ZD330226052590P and quash the same and further direct the first Respondent admit the appeal.

For Petitioner(s): Mr.Raghunandan Sriram

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

****

ORDER

An assessment order was issued by the second respondent on 14.10.2025. The matter was carried in appeal before the first respondent on 28.01.2026, which is within the condonable period. In view of the non filing of an application to condone delay, the appeal was rejected solely on the ground of limitation.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondents.

3. Given the fact that the appeal was lodged within the condonable period, the interest of justice warrants that the petitioner be permitted to re-file the appeal along with an application to condone delay. Towards that end, the impugned order is set aside and the petitioner is permitted to re-file 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 receive the appeal and the condone delay application and expeditiously dispose of the same, by reckoning the date of filing as 28.01.2026, i.e., the date on which the appeal was originally filed.

4. 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

1. The Deputy Commissioner (CT)
   GST Appeal Hosur
   No 3/47 Sapthagiri Complex, Near Ashok
   Leyland Unit II,
   Gandhi Nagar, Kumudepalli post, Hosur,
   Krishnagiri 635 130

2. The Assistant Commissioner ST
   Hosur North II Circle Commercial Taxes
   Building 3rd Floor Seetharam Nagar Bangalore
   Road Hosur 635 109.

SENTHILKUMAR RAMAMOORTHY, J.

RNA

WP No. 21844 of 2026
and W.M.P.Nos.23690, 23693 & 23695 of 2026

18-06-2026