IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22757 of 2026
and WMP.Nos.24693 & 24695 of 2026

Namratha Enterprises
Represented by its Proprietor
Mr Roopchand Bothra
No.3, Sadayankuppam Village Road, Manali,
Chennai 600 103.

..Petitioner

Vs

1. The State Tax Officer
   (Formerly Known as Commercial Tax Officer)
   Vallalar Nagar Assessment Circle,
   Integrated Commercial taxes building Chennai
   (North Division), No. 32
   Elephant Gate bridge Road, Chennai 03.

2. The Deputy Commissioner (CT)
   GST APPEAL CHENNAI NORTH
   2nd Floor, Main Building,
   Greams Road, Chennai 600 006.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the impugned order in Reference No. ZD 331 125 386 8925/2023-24 dated 21.11.2025 passed by the 1st Respondent and the consequential rejection order namely FORM GST APL -02 in Reference No. ZD 330 526 230 736D dated

23.05.2026 passed by the 2nd Respondent, and quash the same as arbitrary, illegal.

For Petitioner: Ms. V.Vijayalakshmi

For Respondents: Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

An order in original dated 21.11.2025 and appellate order dated 23.05.2026 are assailed in this writ petition.

2. Mr. R. Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for both the respondents.

3. The petitioner lodged the appeal within the condonable period along with an application to condone delay. The appellate authority rejected the appeal solely on the ground of delay.

4. The petitioner has handed over a copy of the appeal papers, including the petition for condonation of delay. In the petition to condone delay, it is stated that the proprietor was unwell and therefore there was a delay of 20 days. Without considering the petition to condone delay, the appeal has been rejected.

5. I find that the reason mentioned by the petitioner constitutes sufficient cause. Therefore, the appellate order is set aside and the matter is remanded to the appellate authority. The appellate authority is directed to receive and dispose of the appeal on merits without going into the question of limitation.

6. The writ petition is disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

24-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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SENTHILKUMAR RAMAMOORTHY, J.

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