



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23448 of 2026
and WMP.Nos.25426 & 25427 of 2026**

Tvl. Sree Industrial Services
GSTIN 33CKXPS0409Q2ZB,
Represented by its proprietor, R. Sivakumar,
137, A2B, Sirukaliamman Kovil street-1,
south street, Kasthuripalayam,
Periyanaickenpalayam, Coimbatore-641020.

..Petitioner

Vs

1. The Deputy Commissioner (CT) (FAC)
GST Appeals, State Taxes,
Commercial Tax office Buildings,
Dr. Balasundaram Road, Coimbatore 641 018.
2. The Assistant Commissioner (ST)
Periyanaickenpalayam Assessment Circle,
Coimbatore-641018.

..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 Form GST APL-02 bearing reference No. ZD3305260959611 dated 12.05.2026 passed by the 1st Respondent, quash the same, consequently condone the delay in filing the appeal and remand the matter to the 1st Respondent.



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For Petitioner:

Mr. V. Sudhan

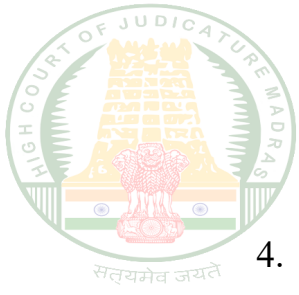
For Respondents:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)**ORDER**

After contest, an order in original was issued on 19.12.2025. The petitioner carried the matter in appeal before the appellate authority on 16.04.2026. Said appeal was rejected solely on the ground of limitation in view of the non-filing of an application to condone delay.

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

3. The record reveals that the appeal was lodged within the condonable period, albeit without an application to condone delay. Therefore, the appellate order rejecting the appeal 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 receive the appeal along with the condone delay application by treating the appeal as having been filed on 16.04.2026.



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

01-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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SENTHILKUMAR RAMAMOORTHY, J.

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