Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 42777 of 2026

and WMP Nos.48094 and 48099 of 2026

CNR: {HCMA012463662026}

M/s KPC TRADERS
Rep by its Proprietrix,
Shanmugapirya Chandru,
GSTIN 33BKYPS9557H1Z4,
No.40, College Road,
Nanganallur,
Chennai 600 114

..Petitioner(s)

Vs

1. The Deputy Commissioner Appeal
   GST Appeals-II, Commercial Taxes Department,
   Greams Road, Chennai 600 006

2. The Assistant Commissioner ST
   Nandambakkam Assessment Circle,
   Integrated Commercial Taxes Registration
   Building,
   Nandanam, Chennai 600 035

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorarified Mandamus calling for the records of the 1st Respondent relating to the impugned FORM GST APL-02

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bearing Reference No. ZD330726272150L dated 30.07.2026, rejecting the Petitioners statutory appeal in FORM GST APL-01 bearing ARN AD330726031820A dated 15.07.2026 on the ground of delay, quash the same and consequently direct the 1st Respondent to take the Petitioners statutory appeal on file and consider and dispose of the same on merits, after affording an opportunity of personal hearing to the Petitioner and without rejecting the appeal solely on the ground of limitation, within such time as may be fixed by this Honble Court, and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner(s): Ms. L. Manisha

For Respondent(s): Mr. B. Sivaraman
Government Advocate (T)

ORDER

The present Writ Petition has been filed challenging the order of the first respondent dated 30.07.2026, wherein the appeal filed by the petitioner was rejected on the ground of delay.

2. The learned counsel for the petitioner submits that during the relevant period, the petitioner's husband was undergoing continuous medical treatment, due to which the petitioner was not in a position to file the appeal within the prescribed period of limitation. She further submits that the petitioner is ready and willing to pay a sum of Rs.5,000/- as costs for condoning the delay.

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3. On the other hand, the learned Government Advocate appearing for the respondents submits that the delay in filing the appeal occurred solely due to the laches on the part of the petitioner. However, he leaves it to the discretion of this Court to pass appropriate orders.

4. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents, and perused the materials available on record.

5. The reason assigned by the petitioner for the delay in filing the appeal against the assessment order appears to be genuine and acceptable. In such view of the matter, this Court is inclined to condone the delay, on terms.

6. Accordingly, the delay of 109 days in filing the appeal stands condoned, on condition that the petitioner pays a sum of Rs. 5,000/- (Rupees Five Thousand Only) as costs to the Principal, Government Naturopathy Medical College and Hospital, Account No. 7883022723, IFSC Code:

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IDIB000M157, within a period of four (4) weeks from the date of receipt of a copy of this order. Accordingly, this Court passes the following order:-

i) The impugned rejection order dated 30.07.2026 passed by the first respondent is set aside and the delay of 109 days in filing the appeal against the assessment order is hereby condoned. The setting aside of the impugned order will take effect from the date of payment of the said amount.

ii) The petitioner is directed to re-present the appeal along with the proof of payment and a copy of this order, within a period of two (2) weeks from the date of such payment.

iii) Upon fulfilment of the said condition, the first respondent/Appellate Authority is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible.

7. With the above directions, this Writ Petition is disposed of. No costs. W.M.P.No.48094 of 2026 filed to dispense with the production of the original impugned order is allowed. Consequently, the connected Miscellaneous Petition is closed.

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KRISHNAN RAMASAMY, J.

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