



WEB COPY

C.M.P No. 26022 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-03-2026

CORAM

**THE HONOURABLE DR JUSTICE G. JAYACHANDRAN
AND
THE HONOURABLE MR.JUSTICE SHAMIM AHMED**

CMP No. 26022 of 2025

AND

WA SR NO. 166415 OF 2025

The Deputy Commissioner of GST & Central Excise,
Tirupur Division,
2nd Floor, 51 Elementary School Street,
Kumar Nagar,
Tirupur - 641 603.

... Appellant
Vs.

1. M/s.Gem Edible Oils Private Ltd,
Rep. by its Managing Director,
No.5/221, Kovai Road,
Kareakoundampalayam Post,
Annur 641 653.
Coimbatore.

2.The Union Of India,
Rep. by its Secretary,
Ministry of Finance,
Government of India, North Block,
New Delhi (Not Necessary Party) ... Respondents

For Petitioner: Mr.K.S.Ramaswamy
For Respondents: Mr.N.Prasad



ORDER

(Order of the Court was made by G.Jayachandran, J.)

WEB COPY

This Civil Miscellaneous Petition is filed to condone the delay of 115 days in filing the appeal and the same is hereby condoned.

(G.JAYACHANDRAN J.)(SHAMIM AHMED J.)
06-03-2026

Note: Registry is directed to number the appeal, if it is otherwise in order.
Internet :Yes
Neutral Citation :Yes/No
bsm





WEB COPY

C.M.P No. 26022 of 2



Dr.G.JAYACHANDRAN, J.
AND
SHAMIM AHMED, J.
bsm

CMP No.26022 of 2025
AND W.A.SR.No.166415 of 2025

06-03-2026