IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-01-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 50739 of 2025 & WP.No.81 of 2026
and
WMP Nos. 56803 & 56804 of 2025
and
WMP.Nos.68 & 70 of 2026

Tvl RJ Traders
Rep by Proprietor Bheraram,
Door No.60A-6A, SF No.83,
Vilankuruchi Road, RK Puram,
Ganapathy, Coimbatore-641 006.

..Petitioner in both WPs

Vs

1. The State Tax Officer
   Inspection-6, Combatore.
2. The Deputy Commissioner (ST)
   State First Appellate Authority GST Appeal,
   Coimbatore – 641 018.

..Respondents in both WPs

Prayer in W.P.No.50739 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records relating to the Order in GST APL -02 dated 16.09.2025, bearing Ref. No.ZD330925179102E issued by the 2nd Respondent, to quash the same and direct the 2nd Respondent to restore the Appeal filed by the Petitioner.

Prayer in W.P.No.81 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records relating to the Order in GST APL -02 dated 16.09.2025, bearing Ref. No.ZD3309251805718 issued by the 2nd Respondent, to quash the same and direct the 2nd Respondent to restore the Appeal filed by the Petitioner.

For Petitioner(s): M/s. Vaani Sreekanth Iyer in both WPs

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate in both WPs

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

2. These Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. By this common order, both the writ petitions are disposed of. In W.P.No.50739 of 2025, the petitioner has challenged the impugned order dated 16.09.2025 passed by the second respondent. Similarly, in W.P.No.81/2026, the petitioner has also challenged the impugned order dated 16.09.2025 passed by the very same second respondent.

4. By the respective impugned orders, the appeals filed by the petitioner against the orders of the first respondent were rejected solely on the ground of limitation, citing a marginal delay in filing the appeals before the second respondent.

5. Following the consistent view taken by this Court in similar circumstances, the cases are remitted back to the second respondent for fresh consideration. The second respondent is directed to consider the appeals on their own merits and in accordance with law, without reference to limitation, and to pass appropriate orders as expeditiously as possible.

6. Accordingly, these Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

09-01-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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C.SARAVANAN J.

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To

1. The State Tax Officer
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2. The Deputy Commissioner ST
   State First Appellate Authority GST Appeal,
   Coimbatore – 641 018.

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and
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