



C.M.P.(MD) No.1162 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.02.2026

CORAM:

**THE HONOURABLE DR.JUSTICE G.JAYACHANDRAN
and
THE HONOURABLE MR.JUSTICE K.K.RAMAKRISHNAN**

C.M.P.(MD) No.1162 of 2026

in

W.A.(MD) SR No.6435 of 2026

1.The Deputy Commissioner (GST) (Appeals)
Camp Office at 1st Floor
Commercial Taxes Building
Palayamkottai, Tirunelveli-627 002

2.The State Tax Officer (Survey Unit)
O/o.The Joint Commissioner (ST)(INT)
Tirunelveli-627 002

... Petitioners

-vs-

Sharp Tanks and Structural
Private Limited
rep.by its Authorised
rep.Smt.Nisha Menon
Door No.14, Muniyasampuram
1st Street, Thoothukudi
Tamil Nadu-628 003

... Respondent



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PRAYER: Petition filed under Section 5 of Limitation Act to condone the delay of 97 days in filing the above writ appeal as against the order dated 17.09.2025, passed in W.P.(MD) No.24685 of 2025.

For Petitioners : Mr.R.Suresh Kumar
Additional Government Pleader

For Respondent : Mr.S.Jai Kumar

ORDER

[Order of the Court was made by DR.G.JAYACHANDRAN, J.]

This civil miscellaneous petition has been filed seeking to condone the delay of 97 days in the filing the above writ appeal.

2. Heard the learned Additional Government Pleader appearing for the petitioners and the learned counsel appearing for the respondent / caveator, who opposed the condonation of delay.

3. Since the matter relates to levy of tax, for affording an opportunity to the State Government to protect its interest, we are inclined to condone the delay.



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4. Accordingly, this civil miscellaneous petition is allowed and the delay of 97 days in filing the above writ appeal is condoned.

5. Registry is directed to number the writ appeal, if the papers are otherwise in order, and post the same for admission along with the writ appeal arising out of the common order dated 17.09.2025 passed in W.P.(MD) Nos. 24684 & 24685 of 2025.

[G.J., J.]

[K.K.R.K., J.]

04.02.2026

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

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To:

- 1.The Deputy Commissioner
(GST) (Appeals),
Camp Office at 1st Floor,
Commercial Taxes Building,
South High Ground Road,
Palayamkottai,
Tirunelveli-627 002.
- 2.The State Tax Officer (Survey Unit),
O/o.The Joint Commissioner (ST) (INT),
Tirunelveli-627 002.



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K.K.RAMAKRISHNAN, J.

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