IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-06-2026

CORAM

THE HONOURABLE DR JUSTICE G. JAYACHANDRAN
AND
THE HONOURABLE MRS.JUSTICE N. MALA

C.M.P.No.6844 of 2026
and
W.A.No.198708 of 2025

Gingee Agricultural Producers Co. Operative
Marketing Society Ltd.,
Rep by its General Manager (i/c), N. Desinghu,
No.1, Subbu Street, Sirukadambur, Gingee 604 202.

Petitioner

Vs

1. The Appellate Deputy Commissioner (CT)
Cuddalore 607 001.

2.The State Tax Officer (ST)
Gingee 604 202.

Respondents

PRAYER

Civil Miscellaneous Petition has been filed under Section 5 of the Limitation Act, 1963, to condone the delay of 383 days in filing of the above Writ Appeal in the circumstances of the case.

For Petitioner	Mr.Shanmugam Rajasekar
For Respondents	Mr.L.Gokulraj, Govt. Counsel (Tax)

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

The delay of 383 days in filing of the above appeal is considered in the light of the reasons stated in the affidavit by the petitioner and the counter filed.

2. The matter relates to the alleged exemption of Tamil Nadu Value Added Tax Act in respect of essential supply to PDS. Since the Division Bench of this Court in the case of the same petitioner had passed a final order which has been distinguished by the learned Single Judge, the issue in this case needs independent examination of the facts and law. Hence, in the interest of justice, the delay of 383 days in filing the above appeal is condoned. Accordingly, this Petition is ordered. No costs.

(G.JAYACHANDRAN J.) **(N.MALA J.)**

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Note: Registry is directed to number the appeal
if it is otherwise in order.

To

1.The Appellate Deputy Commissioner (CT)
Cuddalore 607 001.

2.The State Tax Officer (ST)
Gingee 604 202.

G.JAYACHANDRAN, J.
AND
N.MALA, J.

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