

IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 02-06-2026**

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 17923 of 2026**  
**and**  
**WMP No. 19259 of 2026**

Tvl. Om Swasthik Automobiles  
Rep. by its Prop. Paneerselvam,  
69/232, Chennai Salai, Krishnagiri Taluk,  
Krishnagiri – 635 001.

..Petitioner(s)

Vs

1.The Deputy State Tax Officer-1 (ST)  
Krishnagiri -1 Circle  
Behind Collectorate  
Krishnagiri – 635 001.

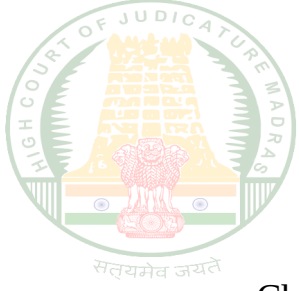
2.The Deputy Commissioner (CT),  
Hosur.

..Respondent(s)

Writ Petition has been filed under Article 226 of the Consitution of India, to issue a writ of Certiorari, calling for the respondent No.2's Form GST APL-02 dated 06.02.2026 with Ref.No.ZD330226052084S and quash the same.

For Petitioner(s): Ms.Vaani Sreekant Iyer

For Respondent(s): Ms.Amirta Poonkodi Dinakarana  
Government Counsel [Tax]



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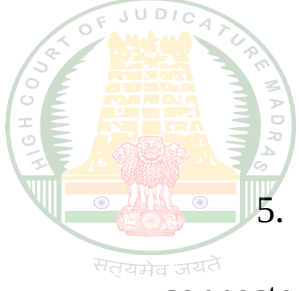
**ORDER**

Challenging the order dated 19.09.2025, the petitioner lodged an appeal before the Appellate Authority on 17.01.2026. The order rejecting the appeal on the ground of limitation is challenged herein.

2. Ms.Amirta Poonkodi Dinakarana, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

3. Learned counsel for the petitioner submits that appeal was lodged within the condonable period, but was rejected on the ground that petition to condone the delay was not filed. Upon examining records, it is clear that the rejection of the appeal was solely on the ground of non-filing of delay condonation petition, even though the appeal has been lodged within condonable period.

4. In these circumstances, the impugned order is set aside and the matter is remanded to appellate authority for reconsideration, subject to the petitioner lodging a petition to condone delay.



5. Writ Petition stands disposed of on the above terms. Consequently, connected Miscellaneous Petition is closed. No costs.

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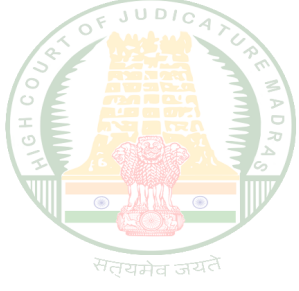
Index: Yes/No  
Speaking/Non-speaking order  
Neutral Citation: Yes/No

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To

1.The Deputy State Tax Officer-1 (ST)  
Krishnagiri -1 Circle  
Behind Collectorate  
Krishnagiri – 635 001.

2.The Deputy Commissioner (CT),  
Hosur.



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**SENTHILKUMAR RAMAMOORTHY, J.**

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