



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 24378, 24381 & 24383 of 2026

Miracle Cars India Pvt Ltd
Rep. by its Director
Mr.A.Selvaraj,
No.5, Krishna Nagar,
Sowripalayam,
Coimbatore-641 028.

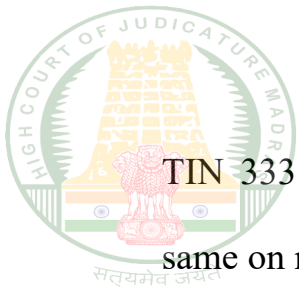
..Petitioner(s) in all
WP's

Vs

The Appellate Deputy Commissioner (Appeals)
Commercial Taxes Building,
1st Floor, Dr.Balasundaram Road,
Coimbatore- 641 018.

..Respondent(s) in all
WP's

PRAYER in W.P.No.24378 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned Defect Notice dated 30.03.2026 bearing reference Na.Ka.No.1085/2026/A3 issued by the Respondent and quash the same and further direct the Respondent to accept the Petitioner's appeal filed against the Order dated 12.12.2025 bearing reference

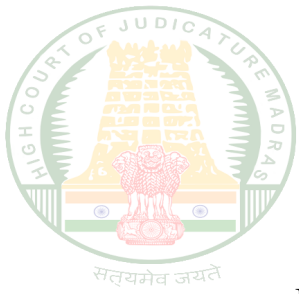


TIN 33311826140/2011-12 passed under the TNVAT Act, 2006 to hear the same on merits after providing an opportunity to cure the defect of appeal fee.

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PRAYER in W.P.No.24381 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned Defect Notice dated 30.03.2026 issued by the Respondent and quash the same and further direct the Respondent to accept the Petitioners appeal filed against the Order dated 12.12.2025 bearing reference TIN '33311826140/2013-14 passed under the TNVAT Act, 2006 to hear the same on merits after providing an opportunity to cure the defect of appeal fee.

PRAYER in W.P.No.24383 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned Defect Notice dated 30.03.2026 issued by the Respondent and quash the same and further direct the Respondent to accept the Petitioner's appeal filed against the Order dated 12.12.2025 bearing reference TIN 33311826140/2014-15 passed under the TNVAT Act, 2006 to hear the same on merits after providing an opportunity to cure the defect of appeal fee.



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For Petitioner(s):
in all WP's

Mr.R Anish Kumar

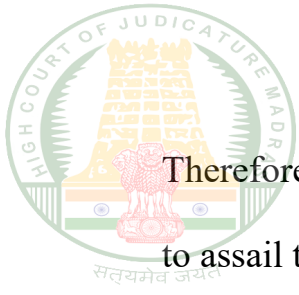
For Respondent(s):
in all WP'sMs.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

COMMON ORDER

In these writ petitions, appellate orders rejecting the appeals on the ground of limitation are challenged. In W.P.No.24378 of 2026, the order in original was issued on 12.12.2025 and the appeal was lodged on 23.03.2026, which is beyond the condonable period. The situation in the other two writ petitions is substantially similar in as much as the appeals were lodged beyond the condonable period.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent.

3. Because the appeals were admittedly lodged beyond the condonable period, I find no infirmity in the appellate orders rejecting the appeals.



Therefore, these writ petitions are disposed of by granting leave to the petitioner to assail the orders in original. There shall be no order as to costs.

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07-07-2026

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

The Appellate Deputy Commissioner (Appeals)
Commercial Taxes Building,
1st Floor, Dr.Balasundaram Road,
Coimbatore- 641 018.



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WP No. 24378 of 2



SENTHILKUMAR RAMAMOORTHY J.

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