



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-07-2026

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WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 24055 & 24091 of 2026
and WMP.Nos.26176, 26177, 26224 & 26225 of 2026**

In both WPs.

Cinepolis India Private Limited
Represented by its Authorized Signatory,
Ravi Boolchandani, At Ireo Grand View Towers
14th Floor, Golf Course Extension Road,
Sector 58, Gurugram-122011.
And also at 4th Floor, SF No.474,
Fun Republic Mall, Avinashi Road,
Coimbatore - 641004.

..Petitioner

Vs

Deputy Commissioner Commercial Taxes
(Appeals – I), Commercial tax building,
Dr.Balasundaram road, Coimbatore - 641018.

..Respondent

Prayer in W.P.No.24055 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records relating to the Impugned Order in Form GST APL-02 dated 05.12.2025 bearing reference ZD331225075792B issued by the Respondent, to quash the same and direct the Respondent to restore the Appeal filed by the Petitioner.

Prayer in W.P.No.24091 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records relating to the impugned order in Form GST APL-02



dated 05.12.2025 bearing reference ZD331225075822G issued by the respondent, to quash the same and direct the Respondent to restore the Appeal filed by the Petitioner.

In both WPs.

For Petitioner:

Ms. Disha Jain

For Respondent:

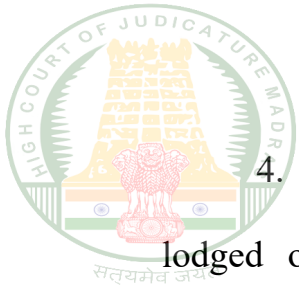
Mr. R. Sethu Prabakaran
Government Counsel (Tax)

COMMON ORDER

In both these writ petitions, the petitioner challenges appellate orders rejecting appeals solely on the ground of limitation.

2. Learned counsel for the petitioner submits that the rectification applications of the petitioner were allowed by the orders dated 28.04.2025. Aggrieved to the extent, the request for rectification was disallowed, the petitioner lodged appeals on 30.07.2025. In spite of such appeals being lodged within the condonable period, learned counsel submits that the appeals were rejected on the ground of limitation.

3. Mr. R. Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.



4. The record reveals that appeals against the rectification orders were lodged on 30.07.2025, which is within the condonable period. In these circumstances, subject to the petitioner filing applications to condone delay, re-consideration is warranted.

5. Therefore, the impugned orders are set aside on condition that the petitioner files applications to condone delay within 15 days from the date of receipt of a copy of this order. If so filed, the appellate authority is directed to consider the appeals and the condone delay applications by treating the appeals as having been filed on 30.07.2025.

6. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

06-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

Deputy Commissioner Commercial Taxes
(Appeals – I), Commercial tax building,
Dr.Balasundaram road, Coimbatore - 641018.



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WP Nos. 24055 & 24091 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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