IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.02.2025

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THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.4672 of 2025
and W.M.P.Nos.5173 & 5176 of 2025

Judi Marketing,
Ground Floor, 8A, S.R.Complex,
Bells Road, Chepauk,
Chennai – 600 005,
rep by its Proprietor. .. Petitioner

Vs.

1.The Appellate Deputy Commissioner,
Chennai.

2.The Deputy State Tax Officer,
Chepauk Assessment Circle,
Chennai. .. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue Writ of Certiorarified Mandamus, calling for the records of the 1st respondent leading to issuance of impugned order dated 23.10.2024 vide ARN# AD330424004140Z and quash the same and direct the 1st respondent to take on record the appeal by condoning the delay.

For Petitioner : Ms.D.Pavithra

For Respondent : Mrs.K.Vasanthamala
Government Advocate (T)

ORDER

This writ petition has been filed by the petitioner seeking to call for the records of the 1st respondent leading to issuance of impugned order dated 23.10.2024 vide ARN# AD330424004140Z and quash the same and to direct the 1st respondent to take the appeal on record by condoning the delay.

2.Mrs.K.Vasanthamala, learned Government Advocate (Taxes) takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that the petitioner has filed an appeal before the Appellate Authority after a period of 4 days, beyond the limitation period of three months, from the date of the impugned order by depositing 10% statutory pre-deposit of the disputed tax liability. The Appellate Authority has rejected the appeal since the appeal has been preferred beyond the statutory limitation period of three months.

5.He would further submit that the reason for non-filing of appeal in time is that the petitioner did not receive any show cause notice either by email or by post. When the petitioner's consultant visited the 2nd respondent's office, he was informed about the show cause notice. Thereafter, the petitioner filed reply to the show cause notice dated 26.10.2023. However, without considering the reply of the petitioner the impugned assessment order came to be passed on 28.12.2023 and the same was uploaded in the GST portal and no physical copy of the order was served to the petitioner. Due to which, the petitioner was not aware of the impugned order and he came to know about the impugned order only in the 3rd week of March 2024. Therefore, the delay has been occurred.

6.Mrs.K.Vasanthamala, learned Government Advocate appearing for the respondent would submit that in the present case, since the Appellate Authority has rejected the appeal since the appeal has been preferred beyond the statutory limitation period. She would further submit that if the Court satisfied with the reason assigned by the petitioner for the delay, the Court may condone the delay and the petitioner may be directed to pursue the appeal in accordance with law.

7.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondents and perused the materials available on record.

8.Upon hearing and perusal of records, the reason assigned by the petitioner, for the delay in filing the appeal against the assessment order, appears to be genuine. Therefore, this Court is inclined to condone the delay of 4 days in filing the appeal against the impugned assessment order.

9.Accordingly, this Court passes the following order:

(i) The delay of 4 days in filing the appeal against the impugned assessment order dated 23.10.2024 is hereby condoned.

ii) The Appellate Authority is directed to take the appeal on record and consider the said appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

10.With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

12.02.2025

rst

Index : Yes/No
Neutral Citation: Yes/No

To:
1.The Appellate Deputy Commissioner,
Chennai.

2.The Deputy State Tax Officer,
Chepauk Assessment Circle, Chennai.

KRISHNAN RAMASAMY, J.

rst

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