



W.P.No.4214 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 10.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.4214 of 2025
and W.M.P.No.4701 of 2025

Mr.Velmurugan,
Proprietor of RR Traders,
18, Viswasi Nagar Main Road,
Maduravoyal, Chennai 600 095

... Petitioner

Vs.

1.The Deputy Commissioner,
The Office of the Commissioner of GST & Central Excise (Appeals I),
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.

2.The Commercial Tax Officer,
CMDA Administration Building,
2nd Floor, Koyambedu,
Chennai 600 107

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the 1st respondent in respect of the order dated 17.10.2024 passed by the 1st respondent in Appeal with Ref.No.ZD3310241161262



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and quash the same and further direct the 1st respondent to decide the Appeal with Ref.No.ZD3310241161262 on merits without going into the question of limitation.

For Petitioner : Ms.R.Renukadevi

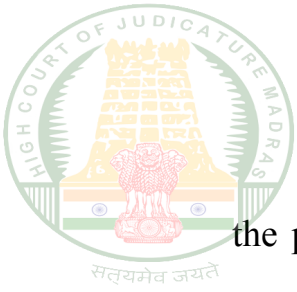
For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 17.10.2024 passed by the 1st respondent and to direct the 1st respondent to decide the Appeal on merits without going into the question of limitation.

2. Mr.V.Prashanth Kiran, learned Government Advocate, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that initially, all the notices and orders were uploaded by the respondent in



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the portal. Being unaware of the said order, the petitioner was not in a position to file the appeal in time. Hence, there was a delay in filing the appeal, due to which the respondents had rejected the appeal filed by the petitioner vide order dated 17.10.2024. Hence, this petition has been filed.

4. On the other hand, the learned Government Advocate appearing for the respondents would submit that though all the notices and orders were duly uploaded by the respondents, the petitioner had failed to file the appeal in time. Hence, he would contend that the said delay has occurred only due to the fault on the part of the petitioner and requests this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents and also perused the materials available on record.

6. In the present case, it appears that all the notices and orders were uploaded by the respondents in the portal, which were unnoticed by the



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petitioner. Being unaware of the order passed by the 2nd respondent, the petitioner was unable to file the appeal in time, due to which, there was a delay in filing the appeal. However, this Court, being satisfied with the genuine reasons assigned by the petitioner, is inclined to condone the delay. Accordingly, this Court passes the following order:-

(i) Accordingly, the rejection order dated 17.10.2024 passed by the 1st respondent is set aside and the delay of 160 days in filing the appeal before the 1st respondent is hereby condoned.

(ii) The 1st respondent is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing an sufficient opportunity to the petitioner, as expeditiously as possible.

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



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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

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KRISHNAN RAMASAMY.J.,

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