IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 5582 of 2025
AND
WMP NO. 6160 OF 2025,WMP NO. 6159 OF 2025

M/S Prospira India Automotive Products Pvt. Ltd.,
Rep by its Authorised Signatory Mr. R. Jaiprakash,
No.136, Vipur 'B' Block, Eraiyur Village, Mathur Post,
Sriperumbudur Taluk, Kanchipuram District 602 105.

Petitioner(s)

Vs

1. The Commissioner of GST
and Central Excise Appeals II,
Newry Towers, 2nd Floor, No 2054 -1 II Avenue,
12th Main Road, Anna Nagar, Chennai 600 040.

2.The Principal Chief Commissioner of Central Tax
No.26, Mahatma Gandhi Road, Chennai.

3.The Additional Commissioner of Central Tax,
Newry Towers, No.2054 1 II Avenue,
Anna Nagar, Chennai – 600 040.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, calling for the records in Order passed by the first respondent vide impugned Order-in-Appeal No.108/2024 dated 27/08/2024 and to quash the same as arbitrary and further direct the 1st respondent to hear the same on merits.

For Petitioner(s): MR.M.Narasimha Bharathi

For Respondent(s): Mr.Sai Srujan Tayi
Senior St.Counsel
And Ms.Pooja Jain
Junior St.Counsel

ORDER

This writ petition has been filed by the petitioner challenging the impugned Order-in-Appeal No.108/2024 dated 27.08.2024 passed by the 1st respondent.

2.Learned counsel for the petitioner would submit that the show cause notice dated 27.04.2022 was issued to the petitioner alleging that the petitioner has not discharged their GST liability for the period of Oct 2017 to Feb 2018. Though the petitioner filed their reply on 25.05.2022 to the said show cause notice, the 3rd respondent without considering the same, had confirmed the proposals made in the show cause notice and passed the assessment order on 30.03.2023. Against the said assessment order dated 30.03.2023, the petitioner preferred an appeal on 28.06.2023. However, the petitioner wrongly uploaded the appeal in the reply to the show cause notice column in the GST portal and therefore, the petitioner again manually filed the appeal on 30.06.2023 before the Chennai Outer Commissionerate. However, the 1st respondent rejected the appeal filed by the petitioner on the ground of limitation stating that the appeal was received in his office only on 18.08.2023.

3.He would further submit that the petitioner preferred an appeal on 28.06.2023 itself, however, since it was uploaded wrongly in the reply to the show cause notice column, the petitioner filed the appeal manually on 30.06.2023. Therefore, there was no delay beyond the condonable period and the entire tax liability was also paid by the petitioner. Hence, the present writ petition has been filed to condone the delay and to direct the 1st respondent to take the appeal on record.

4.Learned Senior Standing Counsel appearing for the respondents would submit that since the appeal has been received beyond the statutory limitation period, the 1st respondent rejected the appeal. He 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.

5.Heard the learned counsel for the petitioner as well as the learned Senior Standing counsel appearing for the respondents and perused the materials available on record.

6.Considering the submission made by the learned counsel for the petitioner and the learned Senior Standing Counsel appearing for the respondents, it appears that the petitioner attempted to file an appeal on 28.06.2023 by way of uploading in the portal and since the appeal was wrongly uploaded in the reply to the show cause notice column in the GST portal, the petitioner manually filed the appeal on 30.06.2023. Considering the plea of the petitioner and the fact that the entire tax amount has been paid by the petitioner, this Court is inclined to condone the delay in the interest of justice. Accordingly, this Court passes the following order:

(i) The delay in filing the appeal against the impugned assessment order dated 30.03.2023 is hereby condoned.

ii) The Appellate Authority is directed to take the appeal on record without insisting upon the limitation aspect and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

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

11-06-2025

rst

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

To

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and Central Excise Appeals II,
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Anna Nagar, Chennai - 600 040.

2.The Principal Chief Commissioner of Central Tax,
No.26, Mahatma Gandhi Road, Chennai – 600 034.

3.The Additional Commissioner of Central Tax,
Newry Towers, No.2054 1 II Avenue,
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KRISHNAN RAMASAMY J.

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