IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.6582 of 2025
& W.M.P.Nos.7238 & 7239 of 2025

Tvl.Be Rightbuild Solution Private Limited,
GSTIN: 33AAGCB6975Q1ZX,
Rep by its Branch Head Abhimanyu,
No.2/143, Kaniyur Village,
Sellappmpalayam, Sulur Taluk,
Coimbatore 641 659

... Petitioner

Vs.

1.The Deputy Commissioner (ST)(FAC),
GST Appeals, Commercial Tax Office Buildings,
Dr.Balasundaram Road,
Coimbatore 641 018.

2.The Deputy State Tax Officer 1 (ST),
Karumathampatti Assessment Circle,
Commercial Tax Building,
Dr.Balasundaram Road,
Coimbatore 641 018

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned appeal order M.P.No.3587 of 2024 dated 22.01.2025 issued by the 1st respondent and quash the same.

For Petitioner	:	Mr.G.Derrick Sam
For Respondent	:	Mr.C.Harsha Raj, Special Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 22.01.2025 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.C.Harsha Raj, learned Special Government Pleader, 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 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 22.01.2025. Hence, this petition has been filed.

4. On the other hand, the learned Special Government Pleader 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 Special Government Pleader 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 petitioner. Being unaware of the assessment order, 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.

7. Further, though the petitioner had already paid 10% of the disputed tax amount as pre-deposit while filing the appeal, considering the exorbitant delay, this Court directs the petitioner to pay additional 5% of the disputed tax amount to the respondents. Accordingly, this Court passes the following order:-

> (i) Accordingly, the rejection order dated 22.01.2025 passed by the 1st respondent is set aside and the delay in filing the appeal before the 1st respondent is hereby condoned, subject to the payment of 5% of the disputed tax amount by the petitioner to the respondent.
>
> (ii) Upon payment of the said amount, 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.

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

26.02.2025

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

To

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KRISHNAN RAMASAMY.J.,

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(1/5)