IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.7446 of 2025
& W.M.P.Nos.8330 & 8331 of 2025

Tvl.Raghu Associates,
Rep by its Proprietor, Mr.R.Babu,
Old No.35, New No.4,
4th Block, KKD Nagar,
Chennai 600 118

... Petitioner

Vs.

1.The Deputy Commissioner (ST),
GST Appeal, Chennai 1,
Room No.210, 2nd Floor,
PAPJM Building, Greams Road,
Chennai 600 006

2.The State Tax Officer,
Kodungaiyur Assessment Circle,
Integrated Commercial Taxes Complex,
No.32, Elephant Gate Road,
Chennai 600 003

... 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 2nd respondent in GSTIN: 33AGQPB3829A1ZU/2019-20 dated 28.07.2023 and the records of the 1st respondent pertaining to the impugned order dated 19.10.2024 passed in Ref.No.ZD331024135069R GSTIN:33AGQPB3829A1ZU and quash the same and consequently, direct the respondents to give an opportunity of personal hearing.

For Petitioner	:	Mr.M.Desingu
For Respondent	:	Ms.K.Vasanthamala, Government Advocate

ORDER

This writ petition has been filed challenging the impugned assessment order dated 28.07.2023 and impugned rejection order dated 19.10.2024 passed by the respondents.

2. Ms.K.Vasanthamala, 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 in this

case, all the notices were uploaded by the respondent under the "View Additional Notices and Orders" column in the GST common portal and the same remained unnoticed by the petitioner, due to which, they were unable to file their reply. Under these circumstances, the impugned assessment order came to be passed and uploaded in the same 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 of 96 days in filing the appeal, due to which, the respondents had rejected the appeal filed by the petitioner vide order dated 19.10.2024. Therefore, he requests this Court to condone the delay in filing the appeal.

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. 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 on terms.

7. Therefore, though the petitioner had already paid 10% of the disputed tax amount as pre-deposit while filing the appeal, considering the delay of 96 days, 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 19.10.2024 passed by the 1st respondent is set aside and the delay of 96 days 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 1st 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.

10.03.2025

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

To

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KRISHNAN RAMASAMY.J.,

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