IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.10190 of 2025
& W.M.P.Nos.11438 & 11440 of 2025

M/s.Sri Genga Traders,
Rep. by its Proprietor,
P.Elumalai,
No:1, Ramanujam Street, Periyar Nagar,
Chrompet, Chennai - 600 044. ... Petitioner

Vs.

The State Tax Officer,
Pallavaram Assessment Circle,
Station: No.345, 3rd Street, Integrated
Commercial Taxes Building,
Nandanam, Chennai - 600 035. ... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the Impugned Order dated 05.03.2024 Original Order No: GSTIN:33ABKPE6222H1Z0/2018-19 issued by the respondent and quash the same.

For Petitioner : Mr.S.Prabakaran

For Respondent : Mr.C.Harsha Raj,
Special Government Pleader (T)

ORDER

This writ petition has been filed challenging the impugned order dated 05.03.2024, passed by the respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondent. By consent of the parties, these 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, a show cause dated 06.03.2023 was uploaded by the respondent in the GST common portal. Since the petitioner was not aware of the said notice, they failed to file their reply within the time. Under these circumstances, the impugned assessment order dated 05.03.2024 came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Being unaware of the said assessment order, the petitioner has failed to file their appeal within time. Thereafter, the appeal against the aforesaid assessment order was preferred by the

petitioner with a delay of 30 days. Since the delay is beyond the condonable period, the same was rejected vide rejection order dated 05.11.2024, on the ground of limitation. He further submitted that since the assessment order is also under challenge before the appellate authority, he requested this Court to condone the delay in filing the Appeal and direct the Appellate Authority to consider and pass appropriate orders.

4. Further, he would submit that the petitioner has already deposited 10% of the disputed tax amount to the respondents and now, the petitioner is willing to pay 15% of the disputed tax amount. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned dated 05.03.2024.

5. On the other hand, the learned Special Government Pleader appearing for the respondent would submit that the delay, in filing the appeal, has occurred only due to the fault on the part of the petitioner and requests this Court to pass appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Special Government Pleader appearing for the respondent and also perused the materials available on record.

7. In the case on hand, the impugned assessment order came to be passed by the respondent on 05.03.2024. Aggrieved over the same, an appeal was preferred by the petitioner on 06.08.2024 i.e., with a delay of 30 days. Since the delay is beyond the condonable period, the said appeal was rejected vide rejection order dated 05.11.2024, on the ground of limitation. According to the petitioner, since they have not received the hard copy of the summary order, they were unable to file the appeal within time.

8. The above reason assigned by the petitioner, appears to be genuine. Since, the assessment order was also under challenge before the Appellate Authority, this Court is inclined to condone the delay, on terms.

9. Though the petitioner had already paid 10% of the disputed tax amount as pre-deposit while filing the appeal, considering the delay of 30 days, this Court directs the petitioner to pay additional 15% of the disputed tax amount, as agreed by the petitioner, to the respondents. Accordingly, this Court passes the following order:

i) The impugned order dated 05.03.2024 & the appeal rejection order dated 05.11.2024 are set aside and the delay of 30 days in filing the appeal against the assessment order is hereby condoned, subject to the payment of additional 15% of the disputed tax amount by the petitioner to the respondent-Department.

ii) If the appeal filed by the petitioner was completely returned, the petitioner is directed to file a fresh appeal, within a period of four weeks from the date of receipt of a copy of this order.

iii) Thereafter, the Appellate Authority 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.

10. With the above directions, this writ petition is disposed of. No

costs. Consequently, the connected miscellaneous petitions are closed.

17.07.2025

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

To

The State Tax Officer,
Pallavaram Assessment Circle,
Station: No.345, 3rd Street, Integrated
Commercial Taxes Building,

Nandanam, Chennai - 600 035.

KRISHNAN RAMASAMY.J.,

vm

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