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W.P.No.9033 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.03.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.9033 of 2025

and

W.M.P.Nos.10138 & 10139 of 2025

Mrs. Umamaheswari

Proprietor, Tvl. Satyam Coir Products.

...Petitioner

Vs.

1. The Deputy Commissioner (ST) (GST) Appeals
Erode and Salem, Station : Integrated New Commercial
Taxes Building, 3rd Floor,
S.F.No.400/1,7,8, 46 Pudur B Village
Erode – 638 002.

2. The Assistant Commissioner (ST)
Udumalpet (North) Circle
Udumalpet.

...Respondents

Prayer :-

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records from the files of the first respondent herein in ROC No.5519/2024/A1 dated 21.02.2025 and GSTIN/Temp ID/UIN 33ADRP3428L1ZY dated 22.02.2025 and to quash the same.



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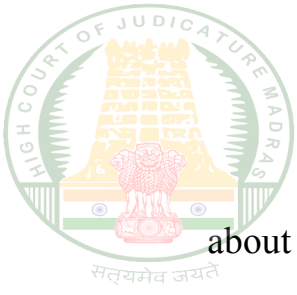
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For Petitioner : Mr.A.N.R.Jayaprathap
For Respondents : Mrs.K.Vasanthamala
Government Advocate (T)
Order

Heard Mr.A.N.R.Jayaprathap, learned counsel appearing for the petitioner and Mrs.K.Vasanthamala, learned Government Advocate (T) who takes notice on behalf of the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the first respondent dated 21.02.2025 and the order dated 22.02.2025 and to quash the same.

3. The learned counsel for the petitioner would submit that the assessment order passed by the second respondent dated 29.08.2024 was unknown to the petitioner and only when the petitioner received an intimation from the respondent-Department as regards arrears of tax, the petitioner came to know of the assessment order, and immediately thereafter, the petitioner approached the Consultant seeking his opinion



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about how to proceed against the assessment order, and upon his suggestions, the petitioner preferred an Appeal before the first respondent, however, since there happened to be a delay in filing Appeal, the first respondent vide the impugned order dated 21.02.2025, dismissed the Appeal, which necessitated the petitioner to approach this Court seeking the aforesaid relief.

3.1 It is the grievance of the learned counsel for the petitioner that the assessment order was not uploaded under the usual tab, which, the respondent-Department supposed to have ideally uploaded as per their User Manual, i.e. 'View Notices and orders, whereas, the same was uploaded under the different column, "Additional Notices and Orders", which, the petitioner was unaware and hence, the petitioner failed to notice the assessment order and was not in a position to file Appeal within the time prescribed under the Statute, and hence, prays for setting aside the impugned order.

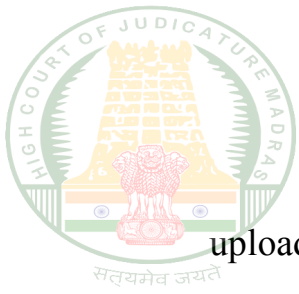


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4. The learned Government Advocate (T) for respondents would submit that the petitioner cannot plead ignorance of the assessment order, inasmuch as, based on the reply filed by the petitioner, the assessment order came to be passed, however, she fairly submitted that if the Court is inclined to pass any orders by condoning the delay, the same would be complied with.

5. I have given due considerations to the submissions made on either side and perused the materials available on record.

6. In the case on hand, it is seen that a show cause notice was issued to the petitioner in Form GST DRC-06 on 13.08.2024, to which, the petitioner filed their detailed reply/objections, however, the second respondent without considering the said reply/objections in a proper perspective, passed an assessment order dated 29.08.2024. Unfortunately, the petitioner was totally unaware of the assessment order passed against them, since, the same was not uploaded under the column, i.e." View Notices and Ordes, which tab the assessment order should have been ideally



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uploaded as per the User Manual issued by the respondent-Department,

whereas, the same was uploaded under the different column, "Additional Notices and Orders". Only when the petitioner received an intimation from the respondent-Department, as regards pending of tax arrears, the petitioner became aware of the assessment order, thereafter, the petitioner approached the Consultant, and with his guidance/opinion, preferred an Appeal against the assessment order. As per the law prescribed under the Statute, the Appeal against the assessment order ought to have been within a period of 3 months, (i.e. on or before 29.11.2024 insofar as present case is concerned) however, in the present case, such Appeal was filed beyond the period of 90 days, but, the same is within further period of one month, i.e. on 11.12.2024, however, the first respondent dismissed the Appeal vide the impugned order on the ground of delay.

6.1 Thus, this Court, considering the facts, as narrated supra, in the interest of justice, is inclined to condone the delay and set aside the impugned order passed by the first respondent.



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6.2 Accordingly, the delay in filing the appeal against the assessment order passed by the second respondent dated 29.08.2024 is condoned. Consequently, the first respondent/Appellate Authority is directed to take up the Appeal on file and dispose of the same on merits and in accordance with law.

7. With the above direction, the Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

17.03.2025

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Index : yes/no

Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

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