IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.11472 of 2025
and
W.M.P.Nos.12957 and 12959 of 2025

Tvl.Asian Steels
rep. by its Partner Noor Mohammed,
39,G3, RKR Street,
Udumalpettai-642 126. ... Petitioner

Vs.

1.The Deputy Commissioner (ST), (GST)(Appeal)
Erode and Salem,
Integrated New Commercial Taxes Building,
SF No.400/1, 7, 8 46, Pudur B Village,
Erode- 638 002.

2. The Deputy State Tax Officer-I,
Udumalpet (North) Assessment Circle,
Udumalpet 642 126. ... Respondents

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 for the First Respondent in his order in ROC No.4497/2024/A1 dated 21.02.2025 and quash the same as illegal and direct the First Respondent to take the appeal filed by the petitioner on 28.09.2024 on record and decide it on merits and in accordance with law.

For Petitioner : Mr.T.Ramesh

For Respondents : Ms.Amirthapoonkodi Dinakaran
Government Advocate
(Taxes)

ORDER

This writ petition has been filed challenging order of the First Respondent dated 21.02.2025 and quash the same as illegal and direct the first respondent to take the appeal filed by the petitioner on record and decide it on merits and in accordance with law.

2. Ms.Amirthapoonkodi Dinakaran, learned Government Advocate (Taxes) 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 submitted that initially the 2nd respondent issued a show cause notice dated 18.12.2023 to the

petitioner by uploading the same in the GST portal, without serving the physical copy of the same to the petitioner. Therefore, the petitioner failed to submit its reply. Subsequently, the 2nd respondent passed the assessment order dated 21.02.2025, demanding the payment of tax along with penalty and interest for the Assessment Year 2018-2019 and the same was also uploaded in the GST portal. The petitioner came to know of the same during August 2024 after getting call from the 2nd respondent office. Immediately, the petitioner filed an appeal before the 1st respondent on 28.09.2024 with a delay of 24 days and the same was dismissed vide order dated 21.02.2025 holding that the appellant has not given sufficient cause for filing the appeal with delay of 25 days.

4. The learned counsel for the petitioner would submit that the petitioner could not be file appeal within time, due to the reason that the petitioner was not aware of the assessment order which was uploaded in the GST portal. Further, he would submit that delay of 25 days was within the condonable period of 20 days and hence the 1st respondent ought to have condoned the delay and decided the appeal on merits. He

therefore requested this Court to condone the delay of 25 days and direct the 1st respondent to take the appeal on file.

5. The learned Government Advocate (Taxes) appearing for the respondents would submit that since the petitioner has not shown the sufficient cause for condoning the delay of 25 days, the appeal filed by the petitioner was rejected. However, he fairly stated no objection for this Court to condone the delay and prayed for appropriate orders.

6. Heard both sides and also perused the materials available on record.

7. In the present case, since the impugned order was uploaded in the GST portal, without serving physical copy of the same to the petitioner, the petitioner was not aware of the same and hence could not file Appeal in time.

8. In view of the aforesaid facts and circumstances of the same, this Court is of the view that the reasons assigned by the petitioner for condoning the delay appears to be genuine. Hence, this Court is inclined to set aside the impugned order passed by the 1st respondent dated 21.02.2025 and condone the delay of 25 days in filing the Appeal before the 1st Respondent. Accordingly, this Court passes the following order:-

> (i) Accordingly, the impugned order dated 21.02.2025 passed by the 1st respondent is set aside and the delay of 25 days in filing the appeal before the 1st respondent is condoned.
>
> (ii) The 1st respondent is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible.

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

02.04.2025
(2/2)

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

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