IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.03.2025

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.10968 of 2025**
**and**
**W.P.Nos.12366 and 12368 of 2025**

Tvl.TRK Textile (India) Private Limited,
Represented by its Director,
Mr.S.Saravanan,
46, KKR Nagar 2nd Street,
Amarjothi Garden Extension Kangayam Road,
Tiruppur,
Tamil Nadu-641604. ... Petitioner

**Vs.**

1. The Deputy Commissioner (CT) (GST)
(Appeal), Erode,
Tiruppur (South) Tiruppur -II,
Tiruppur, Tamil Nadu.

2. The State Tax Officer,
(also known as Commercial Tax Officer),
Tiruppur Bazaar Circle,
Tirupur. ... Respondents

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records on the files of the 1st Respondent herein in GSTIN/Temp ID/UIN 33AACCT2874Q1ZT against ARN # AD331224050404M dated 22.02.2025 and quash the same.

For Petitioner : Mr.Jayaprathap A N R
For Respondents : Mrs. K.Vasanthamala (R2)
Government Advocate
Mr.S.M.Deenadayalan (R1)
Senior Standing Counsel

**ORDER**

This writ petition has been filed challenging the impugned order dated 22.02.2025 passed by the 1st Respondent and quash the same.

2. Mr.S.M.Deenadayalan, learned Senior Standing Counsel takes notice on behalf of the 1st respondent. Mrs.K.Vasanthamala, learned Government Advocate (Taxes) takes notice on behalf of the 2nd Respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel appearing for the petitioner would submit that since the 2nd Respondent uploaded the show cause notice dated 30.05.2024, for which the petitioner filed its reply on 26.07.2024. But the 2nd respondent without considering the same has passed the assessment order dated 24.08.2024. The petitioner came to know of the impugned order only after getting a call from the 2nd respondent. Immediately, the petitioner took steps to file appeal before the 1st respondent. But, since the accountant of the petitioner got hospitalized during the relevant period, the petitioner filed an Appeal with a delay of 29 days.

5. Further, he would submit that though the Appeal filed by the petitioner is beyond one month, but within a period of one month i.e., 29th day, the same is condonable as per Section 107(4) of the CGST/TNGST Act, 2017. But the 1st respondent without considering the same has rejected the Appeal on the ground of delay. Hence, he prays to set aside the impugned order.

6. The learned counsel for the respondents would submit that since the petitioner has filed the Appeal with a delay of 29 days, the Appeal filed by the petitioner came to be dismissed. However, they fairly submit that this Court may condone the delay and direct the 1st respondent to take the Appeal on file.

7. Considering the submissions made by the learned counsel appearing on either side and considering the fact that though the Appeal filed by the petitioner is beyond 90 days and within a period of one month i.e., 29th day, the same is condonable as per Section 107(4) of the CGST/TNGST Act, 2017, this Court is inclined to condone the delay of 29 days in filing the Appeal before the 1st Respondent as the cause for delay appears to be genuine. Accordingly, this Court passes the following order:-

> (i) Accordingly, the impugned order dated 22.02.2025 passed by the 1st respondent is set aside and the delay of 29 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.

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

**26.03.2025**
**(1/2)**

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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**KRISHNAN RAMASAMY.J.,**

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To

1. The Deputy Commissioner (CT) (GST)
   (Appeal), Erode,
   Tiruppur (South) Tiruppur -II,
   Tiruppur, Tamil Nadu.

2. The State Tax Officer,
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