IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 03.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.10771 of 2025
& W.M.P.Nos.12121 & 12122 of 2025

A.R.Priyadarshini,
Proprietor of M/s.Hindusthan Grabs Services,
No.1/64, Kuppam Beach Road,
Kottivakkam, Chennai 600 041

... Petitioner

Vs.

1.Assistant Commissioner of GST and Central Excise,
Perungudi Division 692, MHU Complex,
6th Floor, Anna Salai, Nandanam,
Chennai 600 035.

2.The Commissioner of GST and Central Excise Appeals II,
Newry Towers, 2nd Floor, 2054-I, II Avenue,
12th Main Road Anna Nagar, Chennai

... 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 of the 1st respondent in order-in-original No.11/2023-AC culminating in the order of the 2nd respondent in order-in-Appeal No.20/2025 and quash the order dated 29.03.2023 passed by the 1st respondent and the culminating order dated 18.02.2025 passed by the 2nd respondent herein.

For Petitioner	:	Ms.S.Jecintha
For Respondent	:	Ms.Revathi Manivannan, Senior Standing counsel

ORDER

This writ petition has been filed challenging the impugned assessment order dated 29.03.2023 and impugned rejection order dated 18.02.2025 passed by the respondents.

2. Ms.Revathi Manivannan, learned Senior Standing counsel, 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 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 *ex parte* 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. However, once when they came to know about the said assessment order, immediately, they had filed an appeal. However, since there was a delay of 8 months, the said appeal was rejected by the respondent on the aspect of limitation vide order dated 18.02.2025.

4. Further, he would submit that the petitioner had already paid 7.5% towards statutory pre-deposit while filing the appeal. Therefore, he requests this Court to condone the delay in filing the appeal.

5. On the other hand, the learned Senior Standing counsel 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, she 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.

6. Heard the learned counsel for the petitioner and the learned Senior Standing counsel for the respondents and also perused the materials available on record.

7. 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 of 8 months in filing the appeal. However, since it is an *ex parte* order, this Court, being satisfied with the genuine reasons assigned by the petitioner and in the interest of justice, is inclined to condone the delay on terms.

8. Therefore, though the petitioner had already paid 7.5% of the disputed tax amount as statutory pre-deposit while filing the appeal, considering the delay of 8 months, this Court directs the petitioner to pay

additional 7.5% of the disputed tax amount to the respondents. Accordingly, this Court passes the following order:-

(i) Accordingly, the rejection order dated 18.02.2025 passed by the 1st respondent is set aside and the delay of 8 months in filing the appeal before the 1st respondent is hereby condoned, subject to the payment of additional 7.5% 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 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.

03.04.2025

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

To

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Perungudi Division 692, MHU Complex,
6th Floor, Anna Salai, Nandanam,
Chennai 600 035.

2.The Commissioner of GST and Central Excise Appeals II,
Newry Towers, 2nd Floor, 2054-I, II Avenue,
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KRISHNAN RAMASAMY.J.,

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