IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 03.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.11923 of 2025
& W.M.P.Nos.13490 & 13492 of 2025

M/s.Eternal Sports Private Limited,
Rep by its Managing Director, Philip Jhon,
No.79, 3rd Cross Street, TVS Nagar Extn.,
Korattur, Chennai 76

... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Ambattur Industrial Estate,
Assessment Circle, Ambattur,
Kancheepuram, Tamil Nadu,
No.324, 3rd Floor, Integrated Commercial Taxes Building,
Nandanam, Chennai 600 035

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for and quash the order in Ref.No.ZD331223272476F dated 30.12.2023 on the file of the respondent and quash the same.

For Petitioner : Mr.Prince Simon

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

ORDER

This writ petition has been filed challenging the impugned assessment order dated 30.12.2023 passed by the respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, 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 under the "View Additional Notices and Orders" column 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 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. Hence, there was a delay in filing the appeal. Since the said delay is 3 days beyond the condonable period, the petitioner was unable to file their appeal before the Appellate Authority.

4. Further, he would submit that now, the petitioner is willing to file an appeal against the said impugned assessment order. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to condone the delay of 3 days in filing the appeal and also to grant liberty to the petitioner to file an appeal before the concerned Appellate Authority.

5. On the other hand, the learned Special Government Pleader 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, he 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 Special Government Pleader for the respondents and also perused the materials available on record.

7. In the present case, it appears that now the petitioner is willing to file an appeal against the impugned assessment order dated 30.12.2023 passed by the respondent. Today, the learned counsel for the petitioner has restricted his relief and requested this Court to grant liberty to the petitioner to file an appeal against the impugned assessment order since it will be sufficient to meet out the case of the petitioner.

8. Further, the reason assigned by the petitioner, for the delay in filing the appeal against the assessment order, appears to be genuine. In such view of the matter, though this petition has been filed challenging the impugned order dated 30.12.2023, considering the submissions made by the petitioner, this Court is inclined to condone the delay of 3 days

and grant liberty to the petitioner to file an appeal against the impugned assessment order. Accordingly, this Court passes the following order:

i) The delay of 3 days in filing the appeal against the impugned assessment order dated 30.12.2023 is hereby condoned.

ii) The liberty is granted to the petitioner to file an appeal before the concerned Appellate Authority within a period of 30 days from the date of receipt of copy of this order.

iii) In such case, the Appellate Authority shall consider the said appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

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

KRISHNAN RAMASAMY.J.,

nsa

To

The Deputy Commercial Tax Officer,
Ambattur Industrial Estate,
Assessment Circle, Ambattur,
Kancheepuram, Tamil Nadu,
No.324, 3rd Floor, Integrated Commercial Taxes Building,
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