IN THE HIGH COURT OF JUDICATURE AT MADRAS

**Dated : 03.06.2025**

CORAM

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

**W.P.No.16917 of 2025**
**& W.M.P.Nos.19209 & 19216 of 2025**

M/s.Janaki Devi Steel Private Limited,
Rep. by its Director Prashanth Kumar Sharma,
No.11-F, Cross Road,
New Washernmenpet,
Chennai,
Tamil Nadu - 600 081. ... Petitioner

**Vs.**

1.The Deputy Commissioner (ST) (FAC),
GST (Appeal), Chennai - 1,
Annexe Building, 3rd Floor,
No.1, Greams Road,
Chennai - 600 006.

2.The Assistant Commissioner (ST),
Tondiarpet Assessment Circle,
No.32, Elephant Gate Bridge Road,
Chennai - 600 003. ... 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 relating to Memorandum vide ARN/AD330125016253Q/2025/A1 dated 20.02.2025 passed by the first respondent and order in Reference No.ZD3302241113426 dated 20.02.2024 passed by the second respondent and to quash the same and to diect the first respondent to accept the Statutory Appeal dated 08.01.2025 filed by the petitioner under the Tamil Nadu Goods and Service Tax Act, 2017 against the demand order dated 20.02.2024 passed by the second respondent without reference to the limitation.

For Petitioner : Mr.Hariharan.V

For Respondents : Mr.C.Harsha Raj,
Special Government Pleader (T)

**ORDER**

This writ petition has been filed challenging the impugned rejection order dated 04.11.2024 passed by the 1st 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, subsequent to the cancellation of petitioner's GST Registration, the *ex parte* impugned assessment order came to be passed by the 2nd respondent on 20.02.2024. Being unaware of the said assessment order, the petitioner has failed to file their appeal within time. Thereafter, the appeal against the aforesaid assessment order was preferred by the petitioner with a delay of 202 days. Since the said delay is beyond the condonable period, the appeal was rejected by the first respondent, vide rejection order dated 20.02.2025, on the aspect of limitation. Hence, he prayed to condone the delay in filing the appeal on any terms including any condition of additional pre-deposit.

4. On the other hand, the learned Special Government Pleader appearing for the respondents would submit that the delay, in filing the appeal, has occurred only due to the fault on the part of the petitioner and requests this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Special Government Pleader appearing for the respondents and also perused the materials available on record.

6. In the case on hand, the *ex parte* assessment order came to be passed on 20.02.2024. Aggrieved over the same, an appeal was belatedly preferred by the petitioner on 08.01.2025, i.e., with a delay of 202 days. Since the delay was beyond the condonable period, the said appeal was rejected by the first respondent vide impugned order dated 02.02.2025. According to the petitioner, since the assessment order was passed in *ex parte*, they remained unaware of the said order and hence, they were unable to file the appeal within time.

7. The above 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, this Court is inclined to condone the delay, in filing the appeal against the impugned assessment order, on terms.

8. Therefore, though the petitioner had already paid 10% of the disputed tax amount as pre-deposit while filing the appeal, considering the delay of 30 days, this Court directs the petitioner to pay a sum of Rs.10,000/- of additional deposit to the disputed tax amount, as agreed by the petitioner, to the respondents. Accordingly, this Court passes the following order:

> i) The impugned order dated 02.02.2025 is set aside and the delay of 202 days in filing the appeal against the assessment order is hereby condoned, subject to the payment of additional deposit of Rs.10,000/- to the disputed tax amount by the petitioner to the respondent-Department, within a period of four weeks from the date of receipt of a copy of this order.
>
> ii) Upon payment of the said amount, the 1st respondent/Appellate Authority is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing an 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 closed.

**03.06.2025**

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

To

1.The Deputy Commissioner (ST) (FAC),
GST (Appeal), Chennai - 1,
Annexe Building, 3rd Floor,
No.1, Greams Road,
Chennai - 600 006.

2.The Assistant Commissioner (ST),
Tondiarpet Assessment Circle,
No.32, Elephant Gate Bridge Road,
Chennai - 600 003.

**KRISHNAN RAMASAMY.J.,**

vm

**W.P.No.16917 of 2025**
**and W.M.P.Nos.19209 & 19216 of 2025**

**03.06.2025**