IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 03.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.11851 of 2025
& W.M.P.No.13413 of 2025

M/s.Ferrotech Enterprises,
Rep by its Proprietor, T.Kaleem Ullah,
No.31, Near Sivaranjani Hotel,
Dhargah, SIPCOT, Hosur 635 126,
Krishnagiri District.

... Petitioner

Vs.

1.The Deputy Commissioner (CT),
GST Appeals Combined Commercial Taxes Buildings,
Hasthampatty, Salem 636 007

2.The Deputy State Tax Officer,
Hosur (North) I, Hosur 635 109
Krishnagiri District.

... 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 connected records pertaining to the impugned proceedings of the 1st respondent herein made in Form GST APL 02 in Ref.No.ZD330225273

892A dated 26.02.2025 and quash the same and consequently, direct the 1st respondent herein to take the appeal filed on 04.09.2023 by the petitioner herein against the proceedings made in GST 33ANGPK6028H1Z5 dated 03.05.2023 passed by the 2nd respondent herein and dispose it on merits.

For Petitioner : Mr.Manoharan S.Sundaram

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned rejection order dated 26.02.2025 passed by the 1st respondent.

2. Mr.T.N.C.Kaushik, learned Additional 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, the assessment order came to be passed by the respondent on 03.05.2023. Due to the medical condition of the petitioner, he was

unable to immediately prefer an appeal against the said assessment order. Hence, there was a delay of 2 days in filing the appeal. Since the said delay is 2 days beyond the condonable period, the respondents had rejected the appeal filed by the petitioner vide order dated 26.02.2025. Therefore, he requests this Court to condone the delay in filing the appeal.

4. On the other hand, the learned Additional Government Pleader appearing for the respondents would submit that though the assessment order was 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.

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

6. In the present case, it appears that the assessment order came to be passed by the respondent on 03.05.2023. Due to the medical condition of the petitioner, he was unable to prefer an appeal, against the said assessment order, within time, due to which, there was a delay in filing the appeal. Since the said delay is 2 days beyond the condonable period, the appeal filed by the petitioner was rejected by the respondent vide impugned order dated 26.02.2025. However, this Court, being satisfied with the genuine reasons assigned by the petitioner and in the interest of justice, is inclined to condone the delay. Accordingly, this Court passes the following order:-

> (i) The rejection order dated 26.02.2025 passed by the 1st respondent is set aside and the delay of 2 days in filing the appeal before the 1st respondent is hereby condoned.
>
> (ii) Thereafter, 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.

7. 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

1.The Deputy Commissioner (CT),
GST Appeals Combined Commercial Taxes Buildings,
Hasthampatty, Salem 636 007

2.The Deputy State Tax Officer,
Hosur (North) I, Hosur 635 109
Krishnagiri District.

KRISHNAN RAMASAMY.J.,

nsa

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