IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.12756 of 2025
& W.M.P.Nos.14327 & 14365 of 2025

Tvl.Navins Presidium Building Owners Association,
Rep by its Secretary N.Valliammai,
No.173, Nelason Manikkam Road,
Aminjikarai, Chennai 600 029

... Petitioner

Vs.

The Commercial Tax Officer,
Arumbakkam, Central II, Chennai Central,
Chennai

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified, to call for the records in connection with the order passed by the respondent in GSTIN/ID. 33AAAAN6409K1ZM 2019-2020 in Ref.No.ZD3308242736164 dated 29.08.2024 and quash the same as illegal and improper.

For Petitioner : Mr.S.Sabarish

For Respondent : Ms.Amirta Poonkodi Dinakaran, Government Advocate

ORDER

This writ petition has been filed challenging the impugned assessment order dated 29.08.2024 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the respondent. 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 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 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 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 Government Advocate appearing for the respondent 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 Government Advocate for the respondent 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 29.08.2024 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 29.08.2024, considering the submissions made by the petitioner, this Court is inclined to condone the delay 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 in filing the appeal against the impugned assessment order dated 29.08.2024 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.

09.04.2025

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

KRISHNAN RAMASAMY.J.,

nsa

To

The Commercial Tax Officer,
Arumbakkam, Central II, Chennai Central,
Chennai

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and W.M.P.Nos.14327 & 14365 of 2025

09.04.2025