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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.12675 of 2025
& W.M.P.Nos.14276 & 14277 of 2025

Tvl.Miju Preeision India Private Limited,
Rep by its Authorised Signatory, Mr.Trojen Jose,
Plot No.77-B1, Sipcot Industrial Complex,
Phase I, Hosur, Krishnagiri 635 126

... Petitioner

Vs.

The State Tax Officer,
Hosur North 1, Hosur

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the 1st respondent's order dated 16.02.2024 with Ref.No.ZD3302240996837 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

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ORDER

This writ petition has been filed challenging the impugned rejection order dated 16.02.2024 passed by the respondent.

2. Mr.V.Prashanth Kiran, 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 10 days beyond the condonable period, the respondents had rejected the appeal filed by the petitioner vide order dated 04.11.2024. Therefore, he requests this Court to condone the delay in filing the appeal.

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4. On the other hand, the learned Government Advocate 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 Government Advocate 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 uploaded by the respondent in the GST Common Portal on 16.02.2024. Being unaware of the assessment order, the petitioner was unable to prefer an appeal, against the said order, within time, due to which, there was a delay in filing the appeal. Since the said delay was 10 days beyond the condonable period, the appeal filed by the petitioner

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was rejected by the respondent vide impugned order dated 04.11.2024. 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 04.11.2024 passed by the 2nd respondent is set aside and the delay of 10 days in filing the appeal before the 2nd respondent is hereby condoned.
>
> (ii) Thereafter, the 2nd 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.

09.04.2025

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

The State Tax Officer,
Hosur North 1, Hosur

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KRISHNAN RAMASAMY.J.,

nsa

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