IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 03.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.12037 & 12040 of 2025
& W.M.P.Nos.13610, 13612, 13616 & 13618 of 2025

Calsi Auto Products Private Limited,
17/52, Aalapakkam Main Road,
Rep by its Director, Jagdeep Singh Kalki,
Maduravayol, Chennai 600 095

... Petitioner in both petitions

Vs.

1.Deputy Commissioner (ST),
GST Appeal, Chennai I,
3rd Floor, C.T.Annexe Building,
Greams Road, Chennai 600 006.

2.Commercial Tax Officer,
Vaanagaram Assessment Circle,
Poonamallee Zone, Integrated CT Building,
No.4/109, Chennai Bangalore Highway,
Varadharajapuram, Nazarathpet,
Poonamallee 600 123

... Respondents in both petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus,

i) to call for the records to quash the impugned order in GST APL-02 dated 05.11.2024 passed by the 1st respondent thereby directing the 1st respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

ii) to call for the records in the impugned order in GST-DRC-07 dated 12.04.2024 bearing Ref.No.ZD331223232902T passed by the 2nd respondent for quashing the same and thereby direct the 2nd respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner
in both petitions : Mr.V.Veeraraghavan

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

<u>COMMON ORDER</u>

These writ petitions have been filed challenging the impugned assessment order dated 12.04.2024 and impugned rejection order dated 05.11.2024 passed by the respondents.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondents in both petitions. By consent of the parties, the main writ petitions are 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 of 7 days in filing the appeal. Since the said delay of 7 days is beyond the condonable period, the respondents had rejected the appeal filed by the petitioner vide order dated 05.11.2024. Therefore, he requests this Court to condone the delay in filing the appeal.

4. 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.

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

6. In the present case, it appears that all the notices and orders were uploaded by the respondents in the portal. Being unaware of the assessment order, the petitioner was unable to file the appeal in time, due to which, there was a delay in filing the appeal. However, this Court, being satisfied with the genuine reasons assigned by the petitioner, is inclined to condone the delay on terms.

7. Therefore, though the petitioner had already paid 10% of the disputed tax amount as pre-deposit while filing the appeal, considering the delay of 7 days, this Court directs the petitioner to pay additional 5% of the disputed tax amount to the respondents. Accordingly, this Court passes the following order:-

(i) Accordingly, the rejection order dated 05.11.2024 passed by the 1st respondent is set aside and the delay of 7 days in filing the appeal before the 1st respondent is hereby condoned, subject to the payment of additional 5% of the disputed tax amount by the petitioner to the 1st respondent.

(ii) Upon payment of the said amount, 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.

8. With the above directions, these writ petitions are 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

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KRISHNAN RAMASAMY.J.,

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