



W.P.No.22478 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 24.06.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.22478 of 2025
& W.M.P.Nos.25276 & 25279 of 2025

M/s.Annai Medicals,
Sole Proprietorship,
Rep. by Balavenkatramanan

... Petitioner

Vs.

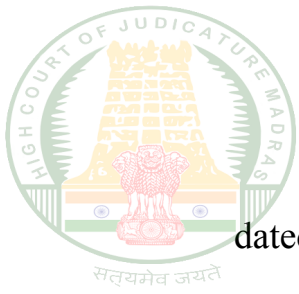
1.The Deputy Commissioner (Commercial Tax) (FAC),
Goods and Service Tax (Appeal),
Appellate Authority,
Pudur B Village,
Erode - 638 002.

2.The Commercial Tax Officer,
State Tax Officer,
Gobichettipalayam,
Erode.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, call for the records of the impugned summary order in FORM DRC-07 vide Reference No.ZD330623127441S dated 27.06.2023 passed by the second respondent and consequential dismissal of the impugned appeal order



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dated 15.10.2024 vide ROC No.3578/2024/A passed by the first respondent and quash the same as arbitrary, against the principles of natural justice and total inconformity with the provisions of the GST ACT, 2017 and consequently direct the first respondent to hear the appeal filed by the petitioner on merits.

For Petitioner : M/s.R.Reshma

For Respondents : Ms.Amirta Poonkodi Dinakaran,
Government Advocate (T)

ORDER

This writ petition has been filed challenging the impugned summary order dated 27.06.2023 and the impugned appeal order dated 15.10.2024, passed by the respondents.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, 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, based on the voluntary request made by the petitioner, their GST

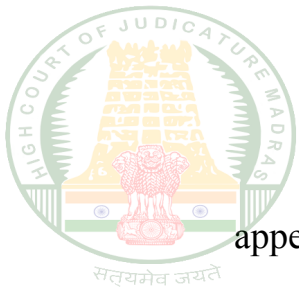


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Registration was cancelled on 01.01.2019. Subsequent to the said cancellation, the respondents issued a show cause notice, for which reply was filed by the petitioner. However, without considering the same, the second respondent passed the summary order dated 27.06.2023. For the purpose of filing an appeal against the said order, the petitioner has deposited 10% of the disputed amount as a pre-deposit. However, he has filed the said appeal on 13.08.2024 with a delay of 291 days, since they have not received the hard copy of the order. Therefore, the said appeal was rejected by the first respondent vide order dated 15.10.2024 on the grounds of limitation. He further submitted that since the assessment order is under challenge before the first respondent, he requested this Court to condone the delay in filing the Appeal and direct the Appellate Authority to consider and pass appropriate orders.

4. On the other hand, the learned Government Advocate appearing for the respondents would further submit that the delay, in filing the



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appeal, has occurred only due to the fault on the part of the petitioner and requests this Court to dismiss this writ petition.

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 case on hand, the impugned summary order came to be passed by the second respondent on 27.06.2023. Aggrieved over the same, an appeal was preferred by the petitioner on 13.08.2024, i.e., with a delay of 291 days. Since the delay was beyond the condonable period, the said appeal was rejected by the first respondent vide impugned order dated 15.10.2024. According to the petitioner, since they have not received the hard copy of the summary order, they were unable to file the appeal within time.

7. In view of the above, this Court is inclined to set aside the impugned order dated 15.10.2024, respectively by condoning the delay in filing the appeal against the order 27.06.2023, since the reason assigned



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by the petitioner appears to be genuine.

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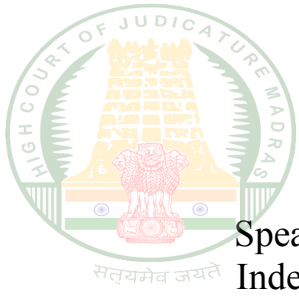
8. Accordingly, this Court passes the following order:

i) The impugned order dated 15.10.2024, is set aside and the delay of 291 days in filing the appeal before the Appellate Authority is condoned, subject to the payment of additional 10% of the disputed tax to the respondents as agreed by the petitioner, within a period of four weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.

ii) Upon such payment, the first 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.

24.06.2025



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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

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