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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.21417 of 2025
& W.M.P.Nos.24179 & 24181 of 2025

M/s.ANNAI MEDICALSSole Proprietorship,
Rep by Balavenkatramanan, S/o.
Muthukrishnan, Having shop at No. 111,
PoosariValasu, Polavakkalipalayam, Erode
District-638476

... 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 OfficerState 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, to call for the records of the impugned summary order dated 27.06.2023 in DRC-07 vide Ref. No. ZD330623127636F passed by the 2nd respondent and the consequential dismissal of the Impugned appeal order dated 15.10.2024 Vide ROC No.3569/2024/A1passed by the 1st Respondent and quash the

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same as arbitrary, against the principles of natural justice and total inconformity with the provisions of the GST ACT,2017 and consequently direct the 1st respondent to hear the appeal filed by the petitioner

For Petitioner : Ms.R.Reshma

For Respondent : Ms.Amirta Poonkodi Dinakaran, GA

ORDER

This writ petition has been filed challenging the impugned assessment order dated 27.06.2023 and the impugned rejection order dated 27.12.2024 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, initially a show cause notice was issued by the respondent

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24.02.2023, for which, a detailed explanation along with all the relevant documents were filed by the petitioner. However, without considering the said submissions, the impugned assessment order came to be passed by the respondent on 27.06.2023. Being unaware of the said order, the petitioner was not in a position to file the appeal in time. Thereafter, the appeal against the aforesaid assessment order was preferred by the petitioner with a delay of 291 days. Since the said delay is beyond the condonable period, the appeal was rejected by the respondent, vide impugned rejection order dated 15.10.2024, on the aspect of limitation. Hence, this writ petition has been filed.

4. Further, he would submit that the petitioner had already paid 10% towards statutory pre-deposit while filing the appeal and now, he is willing to pay additional pre-deposit of 10% of disputed tax amount. Therefore, he requests this Court to condone the delay in filing the appeal.

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5. On the other hand, the learned Government Advocate appearing for the respondents would submit that though the order was duly uploaded by the respondent, the petitioner had failed to file the appeal in time. Hence, she 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 respondents and also perused the materials available on record.

7. In the case on hand, the assessment order came to be passed on 27.06.2023. Aggrieved over the same, an appeal was belatedly preferred by the petitioner on 13.08.2024, i.e., with a delay of 291 days. Since the delay was beyond the condonnable period, the said appeal was rejected by the respondent vide impugned order dated 15.10.2024. According to the petitioner, since the assessment order was uploaded in the GST

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common portal, they remained unaware of the said order and hence, they were unable to file the appeal within time.

8. The above 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, this Court is inclined to condone the delay, in filing the appeal against the impugned assessment order, on terms.

9. Therefore, though the petitioner had already paid 10% of the disputed tax amount as statutory pre-deposit while filing the appeal, considering the delay of 291 days, this Court directs the petitioner to pay additional 10% of the disputed tax amount to the respondents, as agreed by the petitioner. Accordingly, this Court passes the following order:-

> (i) Accordingly, the rejection order dated 15.10.2024 passed by the 1st respondent is set aside and the delay of 291 days in filing the appeal before the 1st respondent is hereby condoned, subject to the payment of additional 10% of the disputed tax amount by the petitioner to the 1st respondent.

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(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.

10. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

18.06.2025

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

To

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

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

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