IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.12834 of 2025
& W.M.P.Nos.14378, 14379 & 14591 of 2025

Shaktiman Equipments Private Limited,
Rep by its Director, Shri.R.Sundarakrishnan,
No.9, Vellalar Street, East Ayanambakkam,
Chennai 600 095

... Petitioner

Vs.

Deputy Commissioner (CT),
Nolambur Circle,
Ambattur, Kancheepuram,
No.353, 3rd Street,
Integrated Commercial Taxes Building,
Nandanam, Chennai 600 035

... 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 on the file of the respondent and quash the impugned order in Ref.No.ZD330125111529Q dated 13.01.2025 passed by the respondent under the TNGST Act, 2017, for the FY 2018-19 as illegal and not in accordance with law and consequently, direct the respondent to admit the appeal application filed by the petitioner.

For Petitioner	:	Ms.Vandana Vyas
For Respondent	:	Mr.T.N.C.Kaushik, Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned rejection order dated 13.01.2025 passed by the respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader, 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 "View Additional Notices and Orders" column of 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 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 188 days beyond the condonable period, the respondents had rejected the appeal filed by the petitioner vide impugned order dated 13.01.2025. Therefore, he requests this Court to condone the delay in filing the appeal.

4. On the other hand, the learned Additional Government Pleader 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 Additional Government Pleader 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 23.04.2024. 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 188 days beyond the condonable period, the appeal filed by the petitioner was rejected by the respondent vide impugned order dated 13.01.2025. 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 on terms. Accordingly, this Court passes the following order:-

> (i) The rejection order dated 13.01.2025 passed by the respondent is set aside and the delay of 188 days in filing the appeal before the respondent is hereby condoned on condition that the petitioner shall pay a

sum of Rs.5,000/- to The Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, within a period of four weeks from today (09.04.2025) and the setting aside of the impugned rejection order will take effect from the date of payment of the said amount.

(ii) Thereafter, the 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
nsa

KRISHNAN RAMASAMY.J.,

nsa

To

Deputy Commissioner (CT),
Nolambur Circle,
Ambattur, Kancheepuram,
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Integrated Commercial Taxes Building,
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