IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.13972 of 2025
& W.M.P.Nos.15731 & 15732 of 2025

M/s.Shri Mahalasa Textiles,
GSTIN: 33BFJPS3355D1ZI,
Rep by its Proprietor, Raja P.C.,
No.124, 1st Floor, Sri Mahalakshmi Market,
3rd Cross, Bargur 635 104

... Petitioner

Vs.

1.The Appellate Deputy Commissioner,
GST Appeals, Commercial Tax Buildings,
Pitchards Road, Hasthampatti, Salem 636 007

2.The Deputy State Tax Officer-1,
Krishnagiri II Assessment Circle,
Commercial Tax Building, Kallukurikki Village,
Collector Office Back Side, Samadhamalai Post,
Ramapuram (SO), Krishnagiri 635 115

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned order in GST APL 02 dated 20.03.2025 issued by the 1st respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam

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

ORDER

This writ petition has been filed challenging the impugned rejection order dated 20.03.2025 passed by the 1st respondent.

2. Mr.V.Prashanth Kiran, 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, the assessment order came to be passed by the 2nd respondent on 30.11.2023. Subsequently, the rectification application was filed by the petitioner on 26.02.2024, however, the same was rejected by the respondent only on 26.01.2025. Due to the pendency of rectification application, the petitioner was unable to file their appeal against the said assessment order and hence, they had belatedly filed an appeal on 24.02.2025. Since the delay is beyond the condonable period,

the appeal filed by the petitioner was rejected by the respondent, vide impugned rejection order dated 20.03.2025, on the aspect of limitation. Hence, this writ petition has been filed.

5. On the other hand, the learned Government Advocate appearing for the respondent would submit that the delay, in filing the appeal, 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 respondent and also perused the materials available on record.

7. In the case on hand, the assessment order came to be passed on 30.11.2023. Aggrieved over the same, an appeal was belatedly preferred by the petitioner on 24.02.2024. Since the delay was beyond he condonnable period, the said appeal was rejected by the respondent vide impugned order dated 20.03.2025. According to the petitioner, due to the pendency of rectification application, 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 an appeal against the impugned assessment order, on terms.

9. Therefore, though the petitioner had already paid 10% of the disputed tax amount as pre-deposit while filing the appeal, considering the delay of 449 days, this Court directs the petitioner to pay additional 15% of the disputed tax amount to the respondents. Accordingly, this Court passes the following order:

> i) The impugned order dated 20.03.2025 is set aside and the delay of 449 days in filing the appeal against the assessment order is hereby condoned, subject to the payment of additional 15% of the disputed tax amount by the petitioner to the respondent-Department.
>
> 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 an 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.

22.04.2025

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

To

1.The Appellate Deputy Commissioner,
GST Appeals, Commercial Tax Buildings,
Pitchards Road, Hasthampatti, Salem 636 007

2.The Deputy State Tax Officer-1,
Krishnagiri II Assessment Circle,
Commercial Tax Building, Kallukurikki Village,
Collector Office Back Side,
Samadhamalai Post, Ramapuram (SO),
Krishnagiri 635 115

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.13972 of 2025
and W.M.P.Nos.15731 & 15732 of 2025

22.04.2025