IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 17.04.2025
Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.13349 of 2025
and
W.M.P.Nos.14943 & 14945 of 2025

Tvl. Andavar Agencies,
rep. By its Proprietor, Mr.Liyakathali. ...Petitioner

Vs.

The Appellate Deputy Commissioner (ST) (GST)
Second Floor, Commercial Tax Office Buildings,
Pitchards Road, Hasthampatty-POst,
Salem – 636 007. ...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records of the impugned order in Ref. No.ZD330225256576B dated 25.02.2025 in connection with GSTIN: 33ACQPL0939F1ZL passed by the respondent and to quash the same and also to direct the respondent to entertain the Appeal submitted on 13.02.2024 by accepting the manual/offline documents.

For Petitioner : Mr.N.Chandirasekar

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader (T)

Order

Heard Mr.N.Chandirasekar learned counsel appearing for the petitioner and Mr.T.N.C.Kaushik, learned Additional Government Pleader (T) who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the respondent dated 25.02.2025 and to quash the same and also to direct the respondent to entertain the Appeal submitted on 13.02.2024 by accepting the manual/offline documents.

3. The learned counsel for the petitioner would submit that aggrieved by the assessment order passed by the Assessing Officer dated 17.10.2023, the petitioner preferred an Appeal before the Appellate Authority/respondent by uploading the Form GST APL-01 dated 13.02.2024, which was within 120 days' time limit prescribed under the

Statute, however, the respondent/Appellate Authority by virtue of the impugned order dated 25.02.2025 rejected the Appeal on the ground that the petitioner failed to annex relevant documents.

3.1 The learned counsel for the petitioner would further submit that the petitioner has entrusted the work of filing Appeal to a Chartered Accountant, who, at the time of filing of Appeal failed to file relevant documents, therefore, he prays for setting aside the impugned order of rejection of Appeal and to grant one more opportunity to the petitioner to file documents.

4. The learned Additional Government Pleader (T) for the respondent submitted that as the petitioner failed to file relevant documents at the time of filing Appeal, the same came to be rightly rejected by the respondent/Appellate Authority at the threshold, however, he fairly submitted that, in the event, this Court is inclined to set aside the impugned order, the same may be done, subject to certain condition imposed on the petitioner.

5. I have given due considerations to the submissions made on either side and perused the materials available on record.

6. In the case on hand, it is seen that aggrieved by the assessment order passed by the Assessing Officer dated 17.10.2023, the petitioner preferred an Appeal before the Appellate Authority/respondent by uploading the Form GST APL-01 dated 13.02.2024. Though the Appeal has been filed within a period of limitation, the same came to be rejected by the respondent/Appellate Authority on the account of the reason that the petitioner failed to annex relevant documents. The non-filing of documents is neither wilful nor wanton but purely due to the fact that the Chartered Accountant, to whom, the petitioner has entrusted the work of filing Appeal, has inadvertently failed to file documents.

6.1 Thus, this Court, in the light of the aforesaid facts of the case and in the interest of justice, is inclined to grant one more opportunity to the petitioner to putforth their case before the Appellate Authority, as the reasons assigned by the petitioner for non-filing of documents appears to be genuine. Accordingly, this Court is inclined to pass/issue the following order/direction:-

i) The impugned order passed by the respondent/Appellate Authority dated 25.02.2025 is set aside, subject to the condition that the petitioner deposits 5% of the disputed tax, apart from making pre-condition deposit of 10% of the disputed tax for filing Appeal, within a period of two weeks from the date of receipt of a copy of this order.

ii) Thereafter, the petitioner is directed to file all relevant documents both by way of uploading the same via. GST Portal and also manually, within a period of two weeks.

iii) As and when the documents are filed by the petitioner, the respondent/Appellate Authority, upon verification of the proof with regard to the payment of 5% of the disputed tax, is directed to entertain the Appeal and dispose of the same in accordance with law, without rejecting the Appeal on limitation aspect.

7. In the result, the Writ Petition is allowed on the aforesaid terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

17.04.2025

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Index : yes/no
Neutral Citation : yes/no

To

The Appellate Deputy Commissioner (ST) (GST)
Second Floor, Commercial Tax Office Buildings,
Pitchards Road, Hasthampatty-POst,
Salem – 636 007.

Krishnan Ramasamy,J.,

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