IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.13896 & 13906 of 2025
& W.M.P.Nos.15636, 15624 & 15628 of 2025

Tvl.Kolors Healthcare LLP.,
(Rep by its Account Manager-cum-Authorised Signatory,
Mr.Kodam Devender),
6/1, 1, Sudha Towers,
Meyyapur Main Road,
Salem 636 004

... Petitioner in both cases

Vs.

1.The State Tax Officer,
Roving Squad II, Intelligence, Salem,
3rd Floor, Commercial Taxes Office Building,
Pitchards Road, Hasthampatty,
Salem 7

2.Deputy Commissioner (CT),
on behalf of Appellate Authority,
Commercial Tax Building,
Salem 636 007

... Respondents in both cases

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to

a) call for the records Form GST APL-02, on the files of the 2nd respondent herein Ref.No.ZD331224201088W in connection with GSTIN: 33AAOFK6305L1Z4 dated 24.12.2024 issued by the 2nd respondent herein and quash the same.

b) call for the records on the files of the respondent herein in Form GST DRC-07 with Ref.No.ZD330724304195M dated 25.07.2024 along with detailed order in GSTIN – 33AAOFK6305L1Z4/2019-20 dated 25.07.2024 for the tax period 2019-20 and quash the same.

For Petitioner
in both petitions : Mr.N.Chandirasekar

For Respondent
in both petitions : Ms.P.Selvi,
Government Advocate

COMMON ORDER

The writ petition in W.P.No.13896 of 2025 has been filed challenging the impugned assessment order dated 25.07.2024 and the writ petition in W.P.No.13906 of 2025 has been filed challenging the impugned rejection order dated 24.12.2024 passed by the respondents.

2. Ms.P.Selvi, learned Government Advocate, takes notice on

behalf of the respondents in both the cases. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in these cases, initially, the impugned assessment order came to be passed on 25.07.2024. Due to the ill-health of petitioner's Authorised Representative, they had failed to file their appeal within time. Thereafter, the appeal against the aforesaid assessment order was preferred by the petitioner only on 26.11.2024 i.e., with a delay of 60 days. Since the said delay is beyond the condonable period, the appeal was rejected by the respondent, vide rejection order dated 24.12.2024, on the aspect of limitation. Hence, these writ petitions have been filed.

4. On the other hand, the learned Government Advocate appearing for the respondents 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.

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 cases on hand, the impugned assessment order came to be passed on 25.07.2024. Aggrieved over the same, an appeal was belatedly filed by the petitioner on 26.11.2024, i.e., with a delay of 60 days. Since the delay was beyond the condonnable period, the said appeal was rejected by the respondent vide impugned order dated 24.12.2024. According to the petitioner, due to the ill-health of their Authorized Representative, they remained unaware of the assessment order and hence, they were unable to file the appeal within time.

7. 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.

8. Therefore, though the petitioner had already paid 10% of the

disputed tax amount as pre-deposit while filing the appeal, considering the delay of 60 days, this Court directs the petitioner to pay additional 5% of the disputed tax amount to the respondents. Accordingly, this Court passes the following order:

i) The impugned order dated 24.12.2024 is set aside and the delay of 60 days in filing the appeal against the assessment order is hereby condoned, subject to the payment of additional 5% of the disputed tax amount by the petitioner to the respondent-Department.

ii) Upon payment of the said amount, the 2nd 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, the writ petition in W.P.No.13906 of 2025 is disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

10. In view of the order passed in W.P.No.13906 of 2025, the writ

petition in W.P.No.13896 of 2025, which was filed against the impugned assessment order dated 25.07.2024, is hereby dismissed. No cost. Consequently, the connected miscellaneous petitions are also closed.

22.04.2025

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

To

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KRISHNAN RAMASAMY.J.,

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(2/5)