IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.14579, 14586 & 14590 of 2025
& W.M.P.Nos.16457, 16458, 16468, 16469, 16474 & 16475 of 2025

Mahalakshmi Mines,
Rep by its Proprietor, Kempanna Narayanan,
316, Rayakottai Road, Opp.TNEB Office,
Hosur, Krishnagiri, Tamil Nadu 635 109

... Petitioner in all petitions

Vs.

1.Deputy Commercial (ST)(GST)(Appeal)
Erode and Salem,
Integrated Commercial Taxes Building,
2nd Floor, Room No.233,
Pitchards Road, Hastampatty,
Salem 636 007.

2.State Tax Officer Inspection 2,
Office of Joint Commissioner (ST),
Intelligence, Hosur Commercial Taxes Building,
Kumedepalli, Hosur 635 109

... Respondents in all petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to calling for the records relating to the impugned order bearing ROC No. 338/2025, 359/2025 & 360/2025 dated 17.02.2025 passed by the 1st Respondent under Section 107 of the CGST Act read with the corresponding provision under the TNGST Act for the year 2017-18, 2018-19 & 2019-20, and quash the same, and further direct the 1st Respondent to admit the appeal and hear the case on merits without reference to limitation

For Petitioner in all petitions : Mr.Srinivasan V

For Respondent in all petitions : Mr.V.Prashanth Kiran, Government Advocate

COMMON ORDER

These writ petitions have been filed challenging the impugned rejection orders dated 17.02.2025 passed by the 1st respondent.

2. Mr.V.Prashanth Kiran, learned Government Advocate, takes notice on behalf of the respondents in all petitions. 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 this

case, initially, the *ex parte* impugned assessment orders were passed by the 2nd respondent on 30.09.2024 & 03.10.2024. Being unaware of the said assessment orders, the petitioner has failed to file their appeal within time. Thereafter, the appeals against the aforesaid assessment orders were preferred by the petitioner with a delay of 30 days. Since the said delay is beyond the condonable period, the appeal was rejected by the respondent, vide rejection order dated 17.02.2025, on the aspect of limitation. Hence, these writ petitions have been filed.

4. 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.

5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the materials available on record.

6. In the cases on hand, the *ex parte* assessment orders came to be

passed on 30.09.2024 & 03.10.2024. Aggrieved over the same, the appeals were belatedly preferred by the petitioner on 30.01.2025 & 03.02.2025, i.e., with a delay of 30 days. Since the delay was beyond he condonnable period, the said appeals were rejected by the respondent vide impugned order dated 17.02.2025. According to the petitioner, since the assessment orders were passed in *ex parte*, they remained unaware of the said order and hence, they were unable to file the appeals within time.

7. The above reason assigned by the petitioner, for the delay in filing the appeals against the assessment orders, appears to be genuine. In such view of the matter, this Court is inclined to condone the delay, in filing the appeals against the impugned assessment orders, on terms.

8. Therefore, though the petitioner had already paid 10% of the disputed tax amount as pre-deposit while filing the appeals, considering the delay of 30 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 rejection orders dated 17.02.2025 are set aside and the delay of 30 days in filing the appeal against the assessment order is hereby condoned, subject to the payment of additional 5% of the disputed tax amount, in each case, by the petitioner to the respondent-Department.

ii) Upon payment of the said amount, the 1st 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.

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

24.04.2025

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

To

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