



WEB COPY

WP No. 13814 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 13814 of 2025

AND

WMP NO. 15510 OF 2025, WMP NO. 15511 OF 2025

M/s.Maruthi Trading,
GSTIN 33BEEPG8448H1ZH,
Represented By Its Proprietor Himansu Gupta,
No.30/1, M.S Nagar, Kurichi Pirivu,
Podanur Road, Coimbatore – 641 023.

Petitioner(s)

Vs

The Assistant Commissioner,
Podanur Circle, Commercial Tax Buildings,
Dr.Balasundaram Road, Coimbatore 641 018.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorari, to call for the records pertaining to impugned order in Form GST DRC 07 bearing reference number ZD331124165510W/2017-18 dated 21.11.2024 issued by the respondent and to quash the same.



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For Petitioner(s): Mr.G.Derrick Sam

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Advocate (t)

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 21.11.2024, passed by the respondent for the Financial Year 2017-18.

2.Ms.Amirta Poonkodi Dinakaran, learned Government Advocate (Taxes), takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Though larger relief has been sought for in the present writ petition, when the matter is taken up for hearing today, learned counsel appearing for the petitioner would submit that the petitioner closed his business in the month of



Sep 2024 and the impugned assessment order came to be passed on 21.11.2024

and the same was uploaded in the GST portal. Since the petitioner closed his business, he had no occasion to view the GST portal and the petitioner came to know about the impugned assessment order only when he applied for cancellation of his GST registration. Therefore, he could not file the appeal in time. Hence, he prayed to condone the delay in filing the appeal, on any terms including any condition of additional pre-deposit.

5.Learned Government Advocate appearing for the respondents would submit that subject to the leave of this Court, this writ petition may be disposed of and the orders whichever passed by this Court will be complied with.

6.Heard the learned counsel for the petitioner as well as the learned Government Advocate for the respondent and perused the materials available on record.

7.Though the petitioner prayed for larger relief, he had restricted his relief



and requested this Court to condone the delay in filing the appeal against the impugned assessment order since it will be sufficient to meet out the case of the petitioner. Further, the reason assigned by the petitioner, for the delay in filing the appeal against the assessment order, appears to be genuine.

8. In view of the above, though this petition has been filed challenging the impugned order dated 21.11.2024, considering the submissions made by the petitioner, this Court is inclined to condone the delay of 17 days in filing the appeal against the impugned assessment order.

9. Accordingly, this Court passes the following order:

(i) The delay of 17 days in filing the appeal against the impugned assessment order dated 21.11.2024 is hereby condoned and the petitioner is directed to file appeal within a period of two days from the date of receipt of a copy of this order.

ii) The Appellate Authority is directed to take the appeal on record and consider the said appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.



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10. With the above directions, this writ petition is disposed of. No costs.

Consequently, the connected miscellaneous petitions are also closed.

17-04-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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To

The Assistant Commissioner,
Podanur Circle, Commercial Tax Buildings,
Dr. Balasundaram Road, Coimbatore 641018.



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KRISHNAN RAMASAMY J.

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