IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.14246 of 2025
& W.M.P.Nos.16019 & 16020 of 2025

Subramaniyam Deepthi,
Proprietor, Tvl.Shankar Labels,
3/217, RK Nagar Teachers Colony,
Tirupur, Tamil Nadu 641 603

... Petitioner

Vs.

1.The Deputy Commissioner (CT)(Appeal),
Salem, Tiruppur, Tamil Nadu

2.The Deputy State Tax Officer-1,
Gandhi Nagar Assessment Circle,
No.16, Emperor Building,
Avinashi Road, Indira Nagar, 1st Street,
Tiruppur 641 603

3.The Assistant Commissioner (ST),
Gandhi Nagar Assessment Circle,
Ground Floor, Emperor Building,
Indira Nagar, 1st Street, Avinashi Road,
Tiruppur 641 602

... 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 on the files of the 1st respondent herein in GSTIN/Temp ID/UIN 33BJZPD7679H1ZH against ARN #AD330724038400H dated 24.03.2025 and quash the same.

For Petitioner	:	Mr.Jayaprathap ANR
For Respondent	:	Ms.K.Vasanthamala, Government Advocate

ORDER

This writ petition has been filed challenging the impugned rejection order dated 24.03.2025 passed by the 1st respondent.

2. Ms.K.Vasanthamala, 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 08.04.2024. At that time, the petitioner's Accountant was

hospitalized due to his ill-health and hence, the petitioner was unable to file their appeal against the said assessment order. Thereafter, since they filed an appeal with a delay of 15 days beyond the condonable period, the appeal filed by the petitioner was rejected by the respondent, vide impugned rejection order dated 24.03.2025, 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

08.04.2024. Aggrieved over the same, an appeal was belatedly preferred by the petitioner on 22.07.2024, i.e., with a delay of 15 days. Since the delay was beyond he condonnable period, the said appeal was rejected by the respondent vide impugned order dated 24.03.2025. According to the petitioner, due to the ill-health of the Accountant, 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. Accordingly, this Court passes the following order:

i) The impugned order dated 24.03.2025 is set aside and the delay of 15 days in filing the appeal against the assessment order is hereby condoned, on condition that the petitioner shall pay a sum of Rs.5,000/- to The Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, within a period of four weeks from the date of receipt of copy of this order and the setting aside of the impugned rejection order will take effect from the date of payment of the said amount.

(ii) Thereafter, the 1st respondent is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing 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

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