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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 23.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.14368 of 2025
and
W.M.P.Nos.16184 and 16185 of 2025

ARS Steels and Alloy International Private Limited
Represented by its Deputy Director
N.Prabu
No.D-109, 4th Floor, LBR Complex, Chinthamani
Anna Nagar East, Chennai-600 102.
... Petitioner

..Vs..

1.Assistant Commissioner (ST)
Kilpauk Assessment Circle
No.1, PAPJM Annexure Building
3rd Floor, Greams Road,
Chennai-600006.

2. Deputy Commissioner (ST)
GST-Appeal, Chennai-II,
No.1, Greams Road,
Chennai-600006.
... Respondents

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Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the impugned order of the first respondent passed in GSTIN/33AALCA9425H1ZL/2021-22 dated 28.11.2024 and quash the same.

For Petitioner : Ms.E.Ann Priscilla Swarnakumar for Ms.Divya A

For Respondents : Ms.Amirthapoonkodi Dinakaran Government Advocate (Taxes)

ORDER

This writ petition has been filed challenging the impugned order dated 28.11.2024 passed by the 1st Respondent and to quash the same.

2. When the matter is taken up for hearing, the learned counsel for the petitioner would submit that since the petitioner's consultant failed to inform about the impugned order which was uploaded in the GST portal to the petitioner, there was a delay of 60 days and therefore the petitioner could not file an appeal. He therefore would submit that though a challenge has been made with regard to the impugned assessment order, it would suffice if the petitioner is permitted to file an appeal before the

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appellate authority and the appellate authority may be directed to take the appeal on file and dispose of the same in accordance with law, on any terms.

3. The learned Government Advocate (Taxes) appearing for the respondents would submit since there is a delay of 60 days, the request of the petitioner may be considered on terms.

4. In reply, the learned counsel for the petitioner would submit that the petitioner is ready to deposit 5% of disputed tax over and above the statutory deposit of 10% before the authority concerned.

5. Heard both sides and also perused the materials available on record.

6. Considering the aforesaid facts and circumstances of the case and the submissions made, this Court is inclined to consider the request of the petitioner subject to terms. Accordingly, this Court passes the

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following order:-

(i) The petitioner is at liberty to file an appeal before the 2nd respondent subject to additional payment of 5% of the disputed tax over and above the statutory deposit, as agreed by the petitioner, within a period of three weeks from the date of receipt of a copy of this order.

(ii) On such payment being made, the respondent is directed to take the appeal on record, without insisting upon the period of limitation and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible.

7. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

23.04.2025

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

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KRISHNAN RAMASAMY.J.,

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