IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.14107 of 2025
& W.M.P.Nos.15858 & 15859 of 2025

M/s.Neeraja Traders,
Rep by Pennadam Vasudevan Dhineshbabu, Proprietor,
208, Achi Raman Street,
Shevapet, Salem.

... Petitioner

Vs.

The Deputy State Tax Officer I,
Bazaar Assessment Circle, Salem.

... 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 respondent in GSTIN: 33AHXPD5111D1ZQ/2019-20 dated 30.08.2024 and quash the same as invalid and illegal.

For Petitioner : Mr.Srikanth

For Respondent : Mr.C.Harsha Raj,
Special Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 30.08.2024 passed by the 1st respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, 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 notices were issued by the respondent on 11.05.2022 & 15.07.2022, for which, the objections were filed by the petitioner on 30.07.2024 & 29.08.2024. However, without considering the same, the impugned order came to be passed by the respondent on 30.08.2024. Subsequently, the rectification application was filed by the petitioner on 23.11.2024, however, the same was rejected by the respondent only on 07.03.2025. Due to the pendency of rectification application, there was a delay of 75 days in filing the appeal against the assessment order. Since the said delay is beyond the condonable period, the appeal filed by the petitioner was rejected by the respondent, vide rejection order dated

25.03.2025, on the aspect of limitation.

4. Further, he would submit that though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to condone the delay in filing the appeal, since it will be sufficient to meet out the case of the petitioner.

5. On the other hand, the learned Special Government Pleader 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 Special Government Pleader for the respondent and also perused the materials available on record.

7. In the case on hand, the impugned order came to be passed on 30.08.2024. Aggrieved over the same, an appeal was preferred by the

petitioner with a delay of 75 days. Since the said delay was beyond he condonnable period, the said appeal was rejected by the respondent vide order dated 25.03.2025. According to the petitioner, due to the pendency of rectification application, they were unable to file the appeal within time.

8. Today, the learned counsel for the petitioner has restricted his relief and requested this Court to condone the delay of 75 days in filing the appeal since it will be sufficient to meet out the case of the petitioner. 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, though this petition has been filed challenging the impugned order dated 30.08.2024, considering the submissions made by the petitioner, this Court is inclined to condone the delay, in filing an appeal against the impugned assessment order, on terms.

9. Therefore, though the petitioner had already paid 10% of the disputed tax amount as pre-deposit while filing the appeal, considering the delay of 75 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 order dated 25.03.2025 is set aside and the delay in filing the appeal against the impugned assessment order dated 30.08.2024 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 concerned 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.

iii) Further, the respondent is directed to instruct the concerned bank to release the attachment, if any, and de-freeze the bank account of the petitioner, immediately upon the production proof with regard to the payment of 5% of the disputed tax amount to the respondent as stated above.

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

The Deputy State Tax Officer I,
Bazaar Assessment Circle, Salem.

KRISHNAN RAMASAMY.J.,

nsa

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