IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.04.2025

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.Nos.14268, 14274, 14276, 14292, 14299 & 14304 of 2025**
**& W.M.P.Nos.16054, 16057, 16060, 16063, 16064, 16067, 16089, 16090, 16094, 16095, 16102 & 16103 of 2025**

M/s.Malan Jewellery,
Rep by its Partner, Shyam Mangeshkumar,
No.42, East Car Street, Chidambaram,
Cuddalore, Tamil Nadu 608 001

... Petitioners in all petitions

**Vs.**

1.The State Tax Officer,
Inspection -1 (Intelligence), Cuddalore Division,
No.1, Vallalar Nagar, Manjakuppam,
Cuddalore, Tamil Nadu 607 001

2.The Deputy Commissioner (Appeal),
Trichy & Vellore (GST),
No.4, Barathiyar Salai,
Fort Round Road, Vellore 632 001

... Respondents in all petitions

**Common Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records in GSTIN No.33ABHFM2219D1ZR/2021-22, 33ABHFM2219D1ZR/2020-21,

33ABHFM2219D1ZR/2018-19, 33ABHFM2219D1ZR/2019-20, 33ABHFM2219D1ZR/2023-24, 33ABHFM2219D1ZR/2022-23 on the files of the 1st respondent and quash the impugned order dated 25.09.2024 & 26.09.2024 with the Ref.No.ZD330924174181F, ZD330924172796U, ZD3309241721198, ZD3309241722948, ZD330924176833O & ZD330924176786R for the FY 2021-22, FY 2020-21, 2018-19, 2019-20, 2023-24 & 2022-23 as arbitrary, without jurisdiction and in violation of principles of natural justice.

For Petitioner
in all petitions : Mr.Ramamurthy S

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

**COMMON ORDER**

These writ petitions have been filed challenging five impugned orders dated 25.09.2024 and one impugned order dated 26.09.2024 passed by the 1st respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondents in all the cases. 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 these cases, initially, the impugned orders came to be passed by the respondent on 25.09.2024 & 26.09.2024. Subsequently, the rectification application was filed by the petitioner on 16.12.2024 & 22.12.2024, however, the same was rejected by the respondent only on 17.02.2025. Due to the pendency of rectification application, the petitioner was unable to file the appeal against the assessment orders within time.

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 grant liberty to the petitioner to file the appeals against the assessment orders, 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 request this Court to pass any appropriate orders with regard to filing of appeals by the petitioner.

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 cases on hand, the impugned orders came to be passed on 25.09.2024 & 26.09.2024. Aggrieved over the same, the rectification applications were filed by the petitioner on 16.12.2024 & 22.12.2024 and the said applications were rejected by the respondent only on 17.02.2025. According to the petitioner, due to the pendency of rectification applications, they were unable to file the appeals within time.

8. Today, the learned counsel for the petitioner has restricted his relief and requested this Court to grant liberty to the petitioner to file the appeals against the assessment orders 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 appeals against the assessment orders, appears to be genuine. In such view of the matter, though these petitions have been filed challenging the impugned orders dated

25.09.2024 & 26.09.2024, 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. Accordingly, this Court passes the following order:

> i) The delay of 3 months in filing the appeals against the impugned assessment orders dated 25.09.2024 & 26.09.2024 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.
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> 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.

9. With the above directions, these writ petitions are 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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**KRISHNAN RAMASAMY.J.,**

nsa

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