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W.P.No.15394 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.15394 of 2025
& W.M.P.No.17414 of 2025

Tvl Prajain Rocks
(Rep. by its Proprietor Kumaraguru) 2-31,
thogarapalli, Bargur, Krishnagiri 635203.

... Petitioner

Vs.

1.Assistant Commissioner (st)
Krishnagiri II Circle
2.Deputy Commissioner CT
On behalf of the Appellate Authority
Commercial Tax Building, Salem 636007.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records, GST FORM APL-02, on the files of the 2nd Respondent herein Reference. No ZD330225238670N in connection with GSTIN 33ALMPK3619A1ZI dated 24.02.2025, passed by the 2nd respondent herein and quash the same



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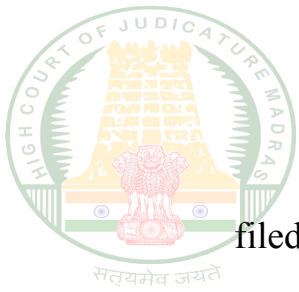
For Petitioner : Mr.N.Chandirasekar

For Respondent : Ms.Amirta Poonkodi Dinakaran,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned rejection order dated 24.02.2025 passed by the respondent.

2. The learned counsel for the petitioner would submit that in this case, the show cause notice was issued by the respondent on 06.12.2021. Since the petitioner was hospitalized, he was not in a position to file their reply and hence, he had sought for extension of time for filing their reply. However, without granting any further time, the assessment order dated 18.10.2022 came to be passed by the respondent. Aggrieved over the said order, an appeal dated 06.02.2023 was preferred by the petitioner with a delay of 18 days. Though the said delay is within the condonable period, without considering the genuine reasons assigned by the petitioner, the respondent has rejected the appeal on the aspect of limitation vide the impugned order dated 24.02.2025. Hence, this writ petition has been



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3. On the other hand, the learned Government Advocate appearing for the respondents would submit that in this case, at the time of filing the appeal, no proper reason was assigned by the petitioner for condonning the delay and hence, though the said delay is within the condonnable period, being unsatisfied with the reasons assigned by the petitioner, the appeal was rejected by the respondent on the aspect of limitation. Thus, she requests this Court to pass appropriate orders.

4. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents and also perused the materials available on record.

5. In the case on hand, initially, the show cause notice was issued by the respondent on 06.12.2021. Since the petitioner was hospitalized, he sought for extension of time for filing the reply. However, without considering the request made by the petitioner, the assessment order came to be passed on 18.10.2022. Aggrieved over the same, an appeal



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was belatedly preferred by the petitioner on 06.02.2023 i.e., with a delay of 18 days. Though the delay was not beyond the condonable period, the said appeal was rejected by the respondent vide impugned order dated 24.02.2025. According to the petitioner, since the petitioner was hospitalized, he was unable to file the appeal within time.

6. 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 the appeal against the impugned assessment order. Accordingly, this Court passes the following order:-

(i) Accordingly, the rejection order dated 24.02.2025 passed by the respondent is set aside and the delay of 18 days in filing the appeal before the respondent is hereby condoned.

(ii) Therefore, the 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.



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

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costs. Consequently, the connected miscellaneous petitions are also closed.

10.06.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

1. Assistant Commissioner (st)

Krishnagiri II Circle

2. Deputy Commissioner CT

On behalf of the Appellate Authority

Commercial Tax Building, Salem 636007.



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KRISHNAN RAMASAMY.J.,

nsa

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10.06.2025
(1/2)