IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 19633 of 2025
and
W.M.P.Nos.22003 & 22005 of 2025

TVL.Western India Pain Colour Co (P) Ltd,
Represented by its Director S.Madhuvanth,
Plot No. 1A, Melrosapuram Road,
Maraimalai Nagar Kancheepuram,
Tamil Nadu- 603 204.
GSTIN:33AAACW2631A1Z2.

Petitioner

Vs

1. The Deputy Commissioner (CT)
GST Appeals, Chennai - II,
Chennai 600 006.
2. The Assistant Commissioner (CT),
Chengalpattu Assessment Circle,
No.16A, 1st Floor, 1st Main Road,
Anna Nagar, Chengalpattu 603 001.

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorarified Mandamus, calling for the records on the files of the 1st Respondent in rejecting the appeal pertaining to GSTIN:33AAACW2631A1Z2/2018-19 in ARN#AD3307240521196 order dated 22.10.2024, to quash the same as illegal and consequently direct the 1st respondent to entertain the appeal and dispose the case on merits.

For Petitioner : Mr.S.Rajesh

For Respondents: Mr.C.Harsha Raj,
Special Government Pleader
(Taxes)

ORDER

Challenging the order dated 22.10.2024 passed by the first respondent in rejecting the appeal filed by the petitioner, relating to the assessment year 2018-19, the petitioner had filed the present Writ Petition.

2. Mr.C.Harsha Raj, learned Special Government Pleader (Taxes), takes notice on behalf of the respondents. By consent of the parties, the main Writ Petition is taken up for disposal at the time of admission stage itself.

3. The learned counsel for the petitioner submitted that against the assessment order dated 30.04.2024 passed by the second respondent, the petitioner had preferred an appeal before the first respondent/Appellate Authority on 30.07.2024. However, the said appeal was rejected on the ground that the appeal was filed belatedly.

4. It is submitted by the learned counsel for the petitioner that instead of taking the period which is prescribed for filing the appeal as 4 months, the respondent authority has proceeded to examine and decide the maintainability of the appeal by assuming that it is 90 days+30 days, which according to the petitioner is contrary to Section 107 of the CGST Act, 2017. He further submitted that the first respondent ought to have entertained the appeal filed by the petitioner, since it was filed within time as contemplated under Section 107 of the Act. Thus, the impugned order is liable to be set aside as it was passed without properly appreciating the provisions of law.

5. Mr.C.Harsha Raj, learned Special Government Pleader (Taxes), appearing for the respondents rightly contended that the delay, is within the condonable period of the Appellate Authority. Hence, he submitted that this Court may pass appropriate orders.

6. Heard the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondent and also perused the

materials available on record.

7. Considering the above submissions made by the learned counsel on either side and also finding that without application of mind, the Appellate Authority has rejected the appeal.

8. A perusal of records would show that the assessment order was passed on 30.04.2024 and the appeal was filed on 30.07.2024, i.e., within a period of three months. Even assuming that there was a delay in filing the appeal, the said delay is within the condonable period and the Appellate Authority has to condone the same. However, without considering the said aspect, the rejection order was passed by the first respondent/Appellate Authority and the same is liable to be set aside. Therefore, in the interest of natural justice, this Court is inclined to set aside the impugned rejection order.

9. Accordingly, this Court pass the following orders:

(i) The impugned order of rejection of the Appeal passed by the first respondent/Appellate Authority dated 22.10.2024 is set aside.

(ii) The first respondent/Appellate Authority is directed to take up the Appeal on its file and shall decide and dispose of the same on merits and in accordance with law.

10. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

04-06-2025

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
To
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GST Appeals, Chennai - II,
Chennai 600 006.
2. The Assistant Commissioner (CT),
Chengalpattu Assessment Circle,
No.16A, 1st Floor, 1st Main Road,
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KRISHNAN RAMASAMY J.

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