IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.05.2025

CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WP No.18136 of 2025
and WMP Nos.20299 & 20300 of 2025

TVL. Kandasami Balasubramaniam,
Suresh Fabric,
Rep. by its Proprietor Mr.Balasubramaniam .. Petitioner

Vs.

1. The Appellate Deputy Commissioner (S.T.)
Goods and Services Tax,
Office of GST Appeals,
Salem, Tamil Nadu.

2. The Deputy Commissioner (C.T.),
Goods and Service Tax,
Erode, Tamil Nadu.

3. The State Tax Officer,
Office of the Commercial Tax Officer,
Pallipalayam Assessment Circle,
Pallipalayam, Namakkal,
Salem, Tamil Nadu. .. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, calling for the records on the files of the original impugned order of the 3rd respondent in GSTIN 33AEOPB4121P1Z1/2019-2020 dated 23.08.2024 along with summary order in Form DRC-07 vide ref.No.ZD3308242098473 dated 23.08.2024, along with the consequential proceedings of the 1st respondent in Form GST-APL-02, bearing Ref.No.ZD3304250488648 dated 04.04.2025 for the tax period 2019-20 and quash the same.

For Petitioner	:	Ms.R.Hemalatha
For Respondent	:	Ms.K.Vasanthamala Government Advocate (Tax)

ORDER

Heard both sides.

2. The petitioner suffered an adverse order dated 23.08.2024 at the hands of the third respondent. Aggrieved by the same, the petitioner filed an appeal before the first respondent. The appeal should have been filed within ninety days. If the appeal could not be filed within the said period, it could have been filed within a further period of thirty days.

3. In this case, the petitioner has filed his appeal with the delay of 27 days. This condone delay petition was dismissed by the first respondent vide order dated 23.08.2024. Challenging the same, this writ petition came to be filed.

4. In a matter like this, the appellate authority has to be liberal and indulgent while condoning the delay. The delay of 27 days in filing the appeal cannot be said to be inordinate by any means. I am satisfied with the reasons set out by the writ petitioner in the affidavit filed in support

of the condone delay petition. The order impugned is set aside and the delay is condoned. The matter is remitted to the file of the first respondent. Since the delay stands already condoned, the first respondent shall number the appeal and dispose of the appeal on merits and in accordance with the law.

5. This writ petition is allowed with the above directions. No costs. Consequently, connected miscellaneous petitions are closed.

16.05.2025

Index: Yes/No
Neutral Citation:Yes/No

ars/dk

G.R.SWAMINATHAN, J.

ars/dk

To

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