IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.20295 & 20306 of 2025
& W.M.P.Nos.22882, 22887, 22895 & 22896 of 2025

Tvl.Pupa Ceramic
No.24, Mariyamman Kovil Street, Pallapatti,
Salem, Tamil Nadu - 636009. Represented by
its Managing Partner Mr. S. Pushparajan

... Petitioner in both petitions

Vs.

1. Deputy Commissioner (CT)
Integrated (CT) Building, (Survey No.17/2 Ward J
Block- 3 Pitchards Road, Salem-7.

2. State Tax Officer
RS II/Adjudication Intelligence, 3rd Floor,
Commercial Taxes Office Building, Pitchards
Road, Hasthampatty, Salem 7.

... Respondents in both petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the 1st Respondent vide Order dated 16.04.2025 (vide Reference No. ZD330425121976B) and quash the same

For Petitioner
in both petitions : Mr.Arunmokan K.M.C.

For Respondent
in both petitions : Ms.P.Selvi, Government Advocate (t)

COMMON ORDER

These writ petitions have been filed challenging the impugned rejection orders dated 16.04.2025 passed by the 1st respondent.

2. Ms.P.Selvi, learned Government Advocate, takes notice on behalf of the respondents. 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 this case, at the time of issuance of show cause notice, the Chartered Accountant, who was handling the GST matters, had passed away and hence, the petitioners were unable to file their reply. Under these circumstances, the *ex parte* assessment orders came to be passed. Aggrieved over the said assessment order, the rectification applications came to be filed by the petitioner, however, the same was dismissed vide orders dated 05.02.2025. Thereafter, the appeals against the aforesaid

assessment order was preferred by the petitioner. However, due to the pendency of the aforesaid rectification applications, there was a delay of 43 days in filing the appeals. Since the said delay is beyond the condonable period, the appeals were rejected by the respondent, vide impugned rejection orders dated 16.04.2025, on the aspect of limitation. Hence, these writ petitions have been filed.

4. Further, he would submit that the petitioner had already paid 10% towards statutory pre-deposit while filing the appeal and now, he is willing to pay additional pre-deposit of 5% of disputed tax amount, in each case. Therefore, he requests this Court to condone the delay in filing the appeals.

5. On the other hand, the learned Government Advocate appearing for the respondents would submit that though all the notices and orders were duly uploaded by the respondents, the petitioner had failed to file the appeal in time. Hence, she would contend that the said delay 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 Government Advocate for the respondents and also perused the materials available on record.

7. In the cases on hand, the *ex parte* assessment orders came to be passed on 14.10.2024. Aggrieved over the same, the appeals were belatedly preferred by the petitioner on 26.03.2025, i.e., with a delay of 43 days. Since the delay was beyond the condonnable period, the said appeal was rejected by the respondent vide impugned orders dated 16.04.2025. According to the petitioner, they had filed the rectification applications against the assessment orders on 22.01.2025 and the same were dismissed vide orders dated 05.02.2025. Hence, due to the pendency of rectification applications, they were unable to file the appeals within time.

8. 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, this Court is inclined to condone the delay, in

filing the appeals against the impugned assessment orders, on terms.

9. Therefore, though the petitioner had already paid 10% of the disputed tax amount as statutory pre-deposit while filing the appeals, considering the delay of 43 days, this Court directs the petitioner to pay additional 5% of the disputed tax amount to the respondents, as agreed by the petitioner. Accordingly, this Court passes the following order:-

> (i) Accordingly, the rejection orders dated 16.04.2025 passed by the 1st respondent is set aside and the delay of 43 days in filing the appeals before the 1st respondent is hereby condoned, subject to the payment of additional 5% of the disputed tax amount by the petitioner to the 1st respondent, in each case.
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> (ii) Upon payment of the said amount, the 1st 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.

10. With the above directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also

closed.

09.06.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

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RS II/Adjudication Intelligence, 3rd Floor, Commercial Taxes Office Building, Pitchards Road, Hasthampatty, Salem 7.

KRISHNAN RAMASAMY.J.,

nsa

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