IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-07-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 20269 of 2025
AND WMP NO. 22862 OF 2025,WMP NO. 22863 OF 2025

Tvl.AIMS Insurance Broking Pvt Ltd.,
Rep by its Director Selvakumar P,
No. 33, Venkatanarayana Road,
Nandanam, Chennai, Tamil Nadu-033.

Petitioner(s)

Vs

1. The Deputy Commissioner (CT),
GST Appeals, Chennai II,
Greams Road, Chennai- 06.

2.The Deputy State Tax Officer II,
Nandanam Assessment Circle,
No. 46, Greenways Road, Mylapore
Taluk Office Building, 2nd Floor,
Chennai-28.

Respondent(s)

<u>PRAYER:-</u>Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the records of the 2nd Respondent in order dated 28.08.2024 in GSTIN 33AAECA2792C1Z2/ 2019-

20 and the consequential rejection of appeal order dated 25.03.2025 in FORM GST APL-02 in Reference No. ZD330325195291H passed by the 1st respondent and quash the same as illegal, arbitrary and in violation of principle of natural justice.

For Petitioner(s): Ms.C.Rekhakumari

For Respondent(s): Mr.C.Harsha Raj
Special Government Pleader
(taxes)

ORDER

This Writ Petition has been filed by the petitioner seeking to call for the records of the impugned assessment order dated 28.08.2024 in GSTIN 33AAECA2792C1Z2/2019-20, passed by the 2nd respondent and the consequential impugned appeal rejection order dated 25.03.2025 in FORM GST APL-02 in Reference No. ZD330325195291H, passed by the 1st respondent and to quash the same.

2.Learned counsel appearing for the petitioner would submit that the respondent issued notice in DRC -01A on 06.08.2022 and the petitioner was unaware of the same. Thereafter, the respondent issued notice in DRC-01 on

28.05.2024 and only then, the petitioner came to know about the issuance of DRC-01A and therefore, the petitioner filed reply to the DRC-01A on 11.07.2024 & 12.07.2024. However, the 2nd respondent without taking into consideration of the replies filed by the petitioner, had passed the impugned assessment order dated 28.08.2024. Aggrieved over the same, the petitioner filed a rectification application on 28.09.2024 and the same got rejected vide order dated 31.12.2024 and the order was uploaded in the portal. Since the order was uploaded, the petitioner was unaware of the same. After getting knowledge about the rejection of rectification application, the petitioner preferred an appeal before the 1st respondent, which was also rejected on the ground of limitation since the petitioner preferred an appeal with the delay of 45 days.

3.He would further submit that the petitioner is ready and willing to pay 5% of the disputed tax demand, in respect of the impugned assessment period, in addition to the 10% statutory pre-deposit made by the petitioner while filing the appeal and hence, prayed to set aside the appeal rejection order and remand the matter back to the 1st respondent for fresh consideration.

4.Learned Special Government Pleader appearing for the respondents would submit that since the appeal has been preferred beyond the statutory limitation period, the 1st respondent rejected the appeal. He would further submit that if the Court satisfied with the reason for the delay, as per the voluntary submissions made by the learned counsel for the petitioner, subject to the deposit of 5% of the disputed tax demand in addition to the 10% deposit already being made by the petitioner in respect of the impugned assessment period, the delay may be condoned and the petitioner may be directed to pursue the appeal in accordance with law.

5.Heard the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondent and perused the materials available on records.

6.Considering the submission made by the learned counsel for the petitioner and the learned Special Government Pleader appearing for the respondents, it appears that the 1st respondent had dismissed the appeal at the threshold on the ground of limitation. However, the reason assigned by the petitioner, for the delay in filing the appeal against the assessment order, appears to be genuine. Therefore, this Court is inclined to condone the delay of 45 days in filing the appeal against the impugned assessment order. Accordingly, this Court passes the following order:

(i) The delay of 45 days in filing the appeal against the impugned assessment order dated 28.08.2024 is hereby condoned and the petitioner is directed to re-present the appeal within a period of three weeks from the date of receipt of a copy of this order.

ii) The Appellate Authority is directed to take the appeal on record without insisting upon the limitation aspect, subject to the payment of 5% of the disputed tax demand as agreed by the petitioner in addition to 10% statutory pre-deposit, i.e totally 15% of the disputed tax amount in respect of the impugned assessment period.

iii) As regards the prayer challenging the impugned assessment order dated 28.08.2024 is concerned, the same is dismissed.

7.With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

08-07-2025

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

To

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Greams Road, Chennai- 06.

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KRISHNAN RAMASAMY J.

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