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W.P.No.20395 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.20395 of 2025
& W.M.P.Nos.22993 & 22994 of 2025

M/s.Nandhi Fabrics
Rep. by its Partner K.Chandrasekaran, Ground
Floor, 34, Kamarajapuram East,
Sengunthapuram Post Karur,
Tamil Nadu 639 002.

... Petitioner

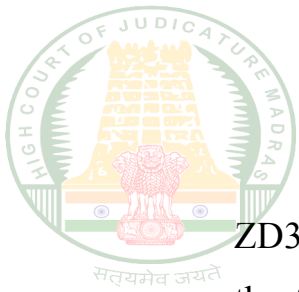
Vs.

1. The Deputy Commissioner (CT)
Appellate Authority, Commercial Taxes New
Building, No.1, Brough Road, Erode- 638 001.
2. The Deputy State Tax Officer 2
Karur.3, Assessment Circle Commercial Taxes Building, Ground Floor,
North Pradhakshnam Road, RDO Campus, Karur, Tamil Nadu 639001
3. The State Tax Officer
Karur.3, Assessment Circle Commercial
Taxes Building, Ground Floor, North
Pradhakshnam Road, RDO Campus, Karur,
Tamil Nadu 639001

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorarified Mandamus, to call for records on
the file of the 1st respondent in its impugned order vide. reference no.



W.P.No.20395 of 2025

ZD330325177057F dt. 23.03.2025 against assessment orders passed by the 2nd respondent bearing GSTIN. 33AACFN8297Q1ZG/2019-20 dt. 27.08.2024 and consequential order passed by the 3rd respondent bearing GSTIN. 33AACFN8297Q1ZG/2019-20 dt. 28.08.2024, and QUASH the same as it is unreasonable, illegal, improper and in gross violation of principles of natural justice, and consequently, DIRECT the 1st respondent to condone the delay and consequently, pass appropriate orders in the appeal on merits and in accordance with TNGST Act, 2017

For Petitioner : Mr.Nithyaesh Natraj
For Mr.B.Arun Raj

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

ORDER

This writ petition has been filed challenging the impugned rejection order dated 23.03.2025 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 petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, all the notices were uploaded by the respondent in the GST



W.P.No.20395 of 2025

WEB COPY

common portal and the same remained unnoticed by the petitioner, due to which, they were unable to file their reply. Under these circumstances, the *ex parte* assessment order came to be passed and uploaded in the same portal. At that time, the petitioner was hospitalized due to jaundice and hence, being unaware of the said assessment order, he was not in a position to file the appeal in time. Thereafter, the appeal against the aforesaid assessment order was preferred by the petitioner with a delay of 1 day. Since the said delay of 1 day is beyond the condonable period, the appeal was rejected by the respondent, vide impugned rejection order dated 23.05.2025, on the aspect of limitation. Hence, this writ petition has been filed.

4. 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.



W.P.No.20395 of 2025

WEB COPY

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

6. In the case on hand, the *ex parte* assessment order came to be passed on 28.08.2024. Aggrieved over the same, an appeal was belatedly preferred by the petitioner on 27.12.2024 i.e., with a delay of 1 day. Since the delay was beyond the condonable period, the said appeal was rejected by the respondent vide impugned order dated 23.03.2025. According to the petitioner, since the petitioner was affected by jaundice and hospitalized at the time of passing of the assessment order, they remained unaware of the said order and hence, they were unable to file the appeal within time.

7. 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:-

4/7



WEB COPY



W.P.No.20395 of 2025

(i) Accordingly, the rejection order dated 23.03.2025 passed by the 1st respondent is set aside and the delay of 1 day in filing the appeal before the 1st respondent is hereby condoned.

(ii) Therefore, 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.

8. With the above directions, this writ petition is 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

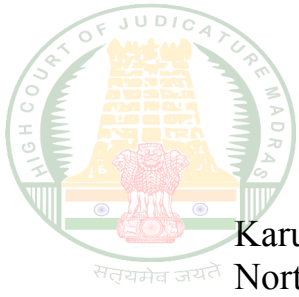
nsa

To

1. The Deputy Commissioner (CT)
Appellate Authority, Commercial Taxes New
Building, No.1, Brough Road, Erode- 638 001.

2. The Deputy State Tax Officer 2

5/7



W.P.No.20395 of 2025

Karur.3, Assessment Circle Commercial Taxes Building, Ground Floor,
North Pradhakshnam Road, RDO Campus, Karur, Tamil Nadu 639001

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3. The State Tax Officer
Karur.3, Assessment Circle Commercial
Taxes Building, Ground Floor, North
Pradhakshnam Road, RDO Campus, Karur,
Tamil Nadu 639001



WEB COPY



W.P.No.20395 of 2025

KRISHNAN RAMASAMY.J.,

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W.P.No.20395 of 2025
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