IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 20450 of 2025

M/s Sai Saravana Enterprises,
Represented by its Proprietor Durairaj Saravanan,
A/85, Sri Malli Nagar, Kamarajar Port Road,
Vallur, Chennai- 600120.

Petitioner(s)

Vs

1. Deputy Commissioner State Taxes (Appeals- I),
Greams Road, Chennai-06.

2.Deputy Commercial Tax Officer,
Cholavaram Assessment Circle,
Integrated Commercial Tax Office Complex,
North Chennai, Wall Tax Road, Chennai- 600003.

Respondent(s)

PRAYER:-Writ Petition filed under article 226 of the Constitution of India, praying for an issuance of Writ of Mandamus, to direct the first Respondent to admit the appeal filed by the Petitioner vide ARN No. AD330124041264O dated 24.01.2024.

For Petitioner(s): Ms.K.Aarthy

For Respondent(s): Mrs.K.Vasanthamala,
Government Advocate (t)

ORDER

This writ petition has been filed by the petitioner challenging the impugned appeal rejection dated 24.01.2024, passed by the 1st respondent relating to the Financial Year 2017-18.

2.Mrs.K.Vasanthamala, learned Government Advocate (Taxes), takes notice on behalf of the respondents.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that the petitioner closed their business from the Financial Year 2018-19 and their GST registration was also cancelled with effect from 01.05.2018 vide order dated

08.01.2019 by the respondents' Department. However, after four years from the date of GST registration cancellation, the impugned show cause notice dated 23.08.2023 was issued to the petitioner alleging short payment of GST during the Financial Year 2017-18. Since the impugned notice was uploaded in the GST portal and the said notice was not served to the petitioner under any other mode, the petitioner was not aware of the issuance of show cause notice. Hence, they could not file their reply. Consequently, the impugned assessment order dated 25.09.2023 came to be passed.

5.He would further submit that after knowing about the impugned assessment order dated 25.09.2023 being passed, the petitioner preferred an appeal before the 1st respondent on 24.01.2024 with the delay of one month. Though the delay is within the limit of condonable period by the Appellate Authority, the 1st respondent rejected the appeal at the threshold on the ground of limitation. Hence, the present writ petition has been filed to condone the delay and to direct the 1st respondent to take the appeal on record, on any terms.

6.Learned Government Advocate 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 assigned by the petitioner for the delay, the Court may condone the delay and the petitioner may be directed to pursue the appeal in accordance with law.

7.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondents and perused the materials available on record.

8.Considering the submission made by the learned counsel for the petitioner and the learned Government Advocate 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 30 days in filing the appeal against the impugned assessment order dated 25.09.2023. Accordingly, this Court passes the following order:

(i) The delay of 30 days in filing the appeal against the impugned assessment order dated 25.09.2023 is hereby condoned.

ii) The Appellate Authority is directed to take the appeal on record without insisting upon the limitation aspect and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

9.With the above directions, this writ petition is disposed of. No costs.

10-06-2025

rst

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

To

1.Deputy Commissioner State Taxes (Appeals- I),
Greams Road, Chennai-06.

2.Deputy Commercial Tax Officer,
Cholavaram Assessment Circle, Integrated
Commercial Tax Office Complex,
North Chennai, Wall Tax Road,
Chennai- 600003.

KRISHNAN RAMASAMY J.

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