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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.06.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.20750 of 2025 and
W.M.P.No.23406 of 2025

Tvl.Tetrad Projects,
(Represented by its Partner,
Mr.Paramasivam Karthi),
2/128A, Moolakkadu,
Salem Road, Masakalipatti,
Namakkal,
Tamil Nadu-637 401. ... Petitioner

..Vs..

1. The State Tax Officer (ST)(FAC)
Brough Road Circle,
Erode.

2. The Deputy Commissioner (ST)(Appeals),
Erode, Tamil Nadu. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records on the files of the 2nd Respondent herein in Form GST APL-02 dated 18.02.2025 bearing Reference No.ZD330225171521S, quash the same while directing the 2nd Respondent herein to re-dispose the appeal filed by the

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petitioners on 29.01.2025 vide FORM GST APL-01.

For Petitioner : Ms.N.Janani
for Mr.N.Prasad

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate (Taxes)

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate (Taxes), takes notice on behalf of the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. This writ petition has been filed challenging the impugned order dated 18.02.2025 passed by the 2nd Respondent and to quash the same.

3. Ms.Amirthapoonkodi Dinakaran, learned Government Advocate (Taxes) 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.

4. The learned counsel for the Petitioner submitted that the 1st respondent issued show cause notice to the petitioner on 20.05.2024, for

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which the petitioner submitted its reply on 08.07.2024. Subsequently, without providing an opportunity of personal hearing, the 1st respondent passed the impugned order dated 30.08.2024, against the petitioner demanding the payment of tax along with penalty and interest for the Assessment Year 2019-2020 and the same was uploaded in the GST portal without serving physical copy of the same to the petitioner. Immediately, the petitioner filed an appeal before the 2nd respondent on 29.01.2025 challenging the assessment order, with a delay of 60 days. The 2nd Respondent vide order dated 18.02.2025 dismissed the appeal on the ground of delay. Being aggrieved over the same, the petitioner has filed this writ petition seeking for the aforesaid relief.

4. The learned counsel for the petitioner would submit that due to sickness of one of the partners, there is a delay of 60 days in filing the Appeal. Therefore, he requested this Court to condone the delay and direct the 2nd respondent to dispose of the appeal within the stipulated period.

5. The learned Government Advocate (Taxes) appearing for the

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respondents would fairly submit that the delay may be condoned on terms.

6. In reply, the learned counsel for the petitioner would submit that the petitioner has already deposited 10% of the disputed tax at the time of filing appeal and now ready to deposit another 5% of disputed tax over and above the statutory deposit 10% before the authority concerned.

7. Heard both sides and also perused the materials available on record.

8. In the present case, according to the petitioner, due to sickness of one of the partners, there is a delay of 60 days in filing the Appeal.

9. In such view of the same, this Court is of the view that the reasons assigned by the petitioner for the delay in filing the appeal appears to be genuine. Hence, this Court is inclined to set aside the impugned order passed by the 2nd respondent dated 18.02.2025 and condone the delay of 60 days in filing the Appeal before the 2nd Respondent. Accordingly, this Court passes the following order:-

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(i) Accordingly, the impugned order dated 18.02.2025 passed by the 2nd respondent is set aside and the delay of 60 days in filing the appeal before the 2nd respondent is condoned subject to payment of 5% of additional deposit with respect to disputed tax demand, apart from 10% of statutory deposit, before the 2nd respondent, as agreed by the petitioner, within a period of four weeks from the date of receipt of a copy of this order.

(ii) On such payment being made, the 2nd 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, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

13.06.2025

arr (½)
Index : yes/no
Neutral Citation : yes/no

To

1. The State Tax Officer (ST)(FAC)

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Brough Road Circle,
Erode.

2. The Deputy Commissioner (ST)(Appeals),
Erode, Tamil Nadu.

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Krishnan Ramasamy,J.,

arr

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