IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.21824 of 2025
& W.M.P.Nos.24595 & 24597 of 2025

Tvl.Arunai Computer Forms,
Rep. by its Proprietor, Mr.Balu Arulmozhi
No22, Pillaiyar Koil Street, Pudur,
Vaniyambadi, Vellore - 635 752. ... Petitioner

Vs.

1.The State Tax Officer (Inspection-I),
O/o Joint Commissioner (ST), (Intelligence),
Vellore Division, No.4, Bharathiyar Salai,
Fort Round Road, Vellore - 632 001.

2.The Deputy Commissioner (CT) (GST Appeals),
Commercial Taxes Building, Bharathiyar Salai,
Fort Round Road, Vellore - 632 001. ... Respondents

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 impugned order u/s 74 dated 20.06.2024 having reference No.ZD330624183948U passed by the first respondent for the tax period from April 2020 to March 2021 and the order in Form GST APL-02 having reference number AD3310240468680 dated 25.02.2025 passed by the second respondent and quash the same.

For Petitioner	:	Mr.S.Anandh
For Respondents	:	M/s.P.Selvi, Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 20.06.2024, 25.02.2025, respectively passed by the respondents 1 & 2.

2. The learned counsel for the petitioner would submit that in this case, a show cause notice dated 06.05.2024 was issued to the petitioner and time was granted till 05.06.2024 to file the objections. However, before filing the reply, the first respondent passed the impugned order dated 20.06.2024. For the purpose of filing an appeal against the said order, the petitioner has deposited 10% of the disputed amount. However, he has filed the said appeal on 22.10.2024, after a delay of 32 days, since his auditor misplaced the requisite papers. Therefore, the said

appeal was rejected by the second respondent vide order dated 25.02.2025 on the grounds of limitation. He further submitted that since the assessment order is under challenge before the second respondent, he requested this Court to condone the delay in filing the Appeal and direct the Appellate Authority to consider and pass appropriate orders.

3. On the other hand, the learned Government Advocate appearing for the respondents would further submit that the delay, in filing the appeal, has occurred only due to the fault on the part of the petitioner and requests this Court to dismiss this writ petition.

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

5. In the case on hand, the impugned order came to be passed by the first respondent on 20.06.2024. Aggrieved over the same, an appeal was preferred by the petitioner on 22.10.2024, i.e., with a delay of 32 days. Since the delay was beyond the condonnable period, the said appeal

was rejected by the second respondent vide impugned order dated 25.02.2025. According to the petitioner, since his auditor has misplaced the requisite papers for filing an appeal, they were unable to file the appeal within time.

6. In view of the above, this Court is inclined to set aside the impugned order dated 25.02.2025, respectively by condoning the delay in filing the appeal against the order 20.06.2024, since the reason assigned by the petitioner appears to be genuine.

7. Accordingly, this Court passes the following order:

i) The impugned order dated 25.02.2025, is set aside and the delay of 32 days in filing the appeal before the Appellate Authority is condoned.

ii) The second respondent/Appellate Authority is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing an 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 closed.

20.06.2025

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

To

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KRISHNAN RAMASAMY.J.,

vm

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