IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 20746 of 2025
AND WMP NO. 23399 OF 2025

Tvl Veda Patch Works,
Rep. by its proprietor-Vasudevan
No. 156, Ground, Palaniappanagar,
Valasaravakkam, Chennai,
Tamil Nadu- 600087.

Petitioner(s)

Vs

1. The Deputy Commissioner (ST)(FAC),
O/o.The Deputy Commissioner(ST),
GST-appeal Chennai-I, Main Building,
2nd Floor, Room No.210,
No.1 Greams Road, Chennai-600 006.

2.The Assistant Commissioner (ST),
Saligramam Assessment Circle,
No.46, Greenways Road, Chennai-600028.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the 2nd Respondent in the Order vide GSTIN 33AABPV5438Q1Z3 dated 11.12.2024 along with consequential order in FORM GST DRC 07 vide ref no. ZD3312240929085 dated 11.12.2024 for the FY 2017-18 under section 74 of the act along with consequential appeal order GSTIN 33AABPV5438Q1Z3/A2 dated 20.05.2025 passed by the 1st respondent to quash the same.

For Petitioner(s): Ms.R.Hemalatha

For Respondent(s): Ms.P.Selvi
Government Advocate (taxes)

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 11.12.2024 passed by the 2nd respondent and the consequential appeal rejection order dated 20.05.2025, passed by the 1st respondent relating to the Financial Year 2017-18.

2.Learned counsel for the petitioner would submit that the petitioner aggrieved over the impugned assessment order dated 11.12.2024, preferred an appeal before the 1st respondent on 16.05.2025. Since there was a delay of 32 delays beyond the condonable period, the 1st respondent rejected the appeal. He would further submit that since the petitioner's accountant left the job, the petitioner was unable to file appeal in time and hence, he prayed to condone the delay and to direct the 1st respondent to take the appeal on record.

3.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.

4.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.

5.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 on the ground of limitation. However, the reason assigned by the petitioner, for the delay in filing the appeal against the impugned assessment order, appears to be genuine. Therefore, this Court is inclined to condone the delay of 32 days in filing the appeal against the impugned assessment order dated 11.12.2024. Accordingly, this Court passes the following order:-

(i) The delay of 32 days in filing the appeal against the impugned assessment order dated 11.12.2024 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.

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

01-07-2025

rst

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

To

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KRISHNAN RAMASAMY J.

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