IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.20965, 20972, 20974 & 20977 of 2025
& W.M.P.Nos.23681, 23684, 23686, 23689, 23690, 23691, 23694 & 23696 of 2025

Tvl Sri Om Enterprises
Rep. by its Proprietor
SF.No.1/1 B, Denkanikotta Road,
Madagondapalli, Krishnagiri 635114

... Petitioner in all petitions

Vs.

1. Commercial Tax Officer
Hosur (North)-II,
Krishnagiri Hosur

2. Deputy Commissioner CT
Salem

... Respondents in all petitions

Common 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 Order in Reference No.ZD330624188875U dated 20.06.2024 along with annexures passed by the 1st Respondent and quash the same and render justice AMENDED AS Calling for the records relating to the rejection of appeal in FORM

GST APL -02 bearing Reference No. ZD330325004670X dated 03.03.2025 issued by the 2nd Respondent and quash the same and thereby direct the 2nd Respondent to take the appeal filed by the Petitioner against order in Reference No. ZD330624188875U dated 20.06.2024 along with annexures passed by the 1st Respondent on record and dispose the appeal on merits or pass. (PRAYER AMENDED VIDE ORDER DATED 12.08.2025 MADE IN WMP.30534/2025 IN WP.20965/2025 BY KRJ)

calling for the records relating to the Order in Reference No. ZD330724285372A dated 24.07.2024 along with annexures passed by the 1st Respondent and quash the same and thus render justice AMENDED AS Calling for the records relating to the rejection of appeal in FORM GST APL-02 bearing Reference No. ZD330325004692R dated 03.03.2025 issued by the 2nd Respondent and quash the same and thereby direct the 2nd Respondent to take the appeal filed by the Petitioner against order in Reference No. ZD330724285372A dated 24.07.2024 along with annexures passed by the 1st Respondent on record and dispose the appeal on merits or pass. (PRAYER AMENDED VIDE ORDER DATED 12.08.2025 MADE IN WMP.30552/2025 IN WP.20974/2025 BY KRJ)

calling for the records relating to the Order in Reference No. ZD330724265260H dated 24.07.2024 along with annexures passed by the 1st Respondent and quash the same or pass such other order or orders as may be deemed fit in the facts and circumstances of the case and thus render justice AMENDED AS Calling for the records relating to the rejection of appeal in FORM GST APL-02 bearing Reference No. ZD330325004736N dated 03.03.2025 issued by the 2nd Respondent and quash the same and thereby direct the 2nd Respondent to take the appeal filed by the Petitioner against order in Reference No. ZD330724285260H dated 24.07.2024 along with annexures passed by the 1st Respondent on record and dispose the appeal on merits or pass. (PRAYER AMENDED VIDE ORDER DATED 12.08.2025 MADE IN WMP.30578/2025 IN WP.20977/2025 BY KRJ)

calling for the records relating to the Order in Reference No. ZD3306241966831 dated 21.06.2024 along with annexures passed by the 1st Respondent and quash the same AMENDED AS Calling for the records relating to the rejection of appeal in FORM GST APL -02 bearing Reference No. ZD330325004708M dated 03.03.2025 issued by the 2nd Respondent and quash the same and thereby direct the 2nd Respondent to take the appeal filed by the Petitioner against order in Reference No. ZD3306241966831 dated 21.06.2024 along with annexures passed by the 1st Respondent on record and dispose the appeal on merits or pass. (PRAYER AMENDED VIDE ORDER DATED 12.08.2025 MADE IN WMP.30559/2025 IN WP.20972/2025 BY KRJ)

For Petitioner in all petitions	:	Mr.T.Ramesh
For Respondent in all petitions	:	Mr.C.Harsha Raj, SGP

COMMON ORDER

These writ petitions have been filed challenging the appeal rejection orders dated 03.03.2025 by the respondents.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondents. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, initially, the impugned assessment orders were passed by the respondent. Aggrieved over the said assessment orders, the respective appeals were preferred by the petitioner. However, after filing of reply, the petitioner was under the impression that the entire proceedings would have been dropped by the respondents. Thus, being unaware of the said assessment orders, the petitioner had filed the said appeals belatedly. Therefore, the appeal was rejected by the respondent, vide impugned rejection orders dated 03.03.2025, on the aspect of limitation. Hence, he requests this Court to condone the delay subject to any terms.

5. On the other hand, the learned Special Government Pleader appearing for the respondents would submit that the delay may be condoned subject to terms and requests this Court to pass appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondents and also perused the materials available on record.

7. In the case on hand, the assessment orders came to be passed by the respondent. Aggrieved over the same, the appeals were belatedly preferred by the petitioner. The number of delay days in each writ petition are as follows:

S.No	***WP.No.***	***No. of days delay***
1	W.P.No.20965 of 2025	133 days
2	W.P.No.20972 of 2025	132 days
3	W.P.No.20974 of 2025	99 days
4	W.P.No.20977 of 2025	99 days

Since the delay was beyond the condonnable period, the said appeals were rejected by the respondent vide the impugned rejection orders dated 03.03.2025. According to the petitioner, after filing of reply, they were under the impression that the entire proceedings would have been dropped by the respondent and hence, being unaware of the assessment orders, there was delay in filing the appeals.

8. The above reason assigned by the petitioner, for the delay in filing the appeals against the assessment orders, appears to be genuine. In such view of the matter, this Court is inclined to condone the delay, in filing the appeals against the assessment orders.

9. Therefore, though the petitioner had already paid 10% of the disputed tax amount as statutory pre-deposit while filing the appeal, considering the delay, this Court directs the petitioner to pay additional 5% of the disputed tax amount to the respondents in each case, as agreed by the petitioner. Accordingly, this Court passes the following order:-

(i) Accordingly, all the appeal rejection orders dated 03.03.2025 passed by the 2nd respondent is set aside and the delay in filing the appeal before the 2nd respondent is hereby condoned, subject to the payment of additional 5% of the disputed tax amount by the petitioner to the respondents in each case.

(ii) The 2nd respondent is directed to take the appeals on record and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible.

9. With the above directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

20.08.2025

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

KRISHNAN RAMASAMY.J.,

nsa

To

1. Commercial Tax Officer
Hosur (North)-II,
Krishnagiri Hosur

2. Deputy Commissioner CT
Salem

**W.P.Nos.20965, 20972, 20974 & 20977 of 2025
& W.M.P.Nos.23681, 23684, 23686, 23689,
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