IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.06.2025

CORAM

The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.21632 of 2025
and
WMP.Nos.24409 & 24411 of 2025

Tvl. S.S.Traders,
(Represented by its Proprietor Mr.Syed Sanavas)
3/67, Akkamapettai, Vandugapatti Main Road,
Sankagiri, Erode - 637 301.

...Petitioner

Vs.

Deputy Commissioner (CT),
On behalf of Appellate Authority - GST,
Commercial Tax Building, Erode.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus, to call for the records of the impugned order - in Reference No.ZD330425049088D dated 04.04.2025 in connection with GSTIN: 33BHMPS1795L1ZM issued by the respondent herein and quash the same and also to direct the respondent to accept the relevant documents of the appeal i.e., statements of facts, grounds of appeal not attached with Annexure of APL01 Application, pursuant to the appeal submitted on 23.12.2024.

For Petitioner : Mr.N.Chandirasekar

For Respondent : Ms. Amirta Poonkodi Dinakaran
Government Advocate (Taxes)

ORDER

Heard Mr.N.Chandirasekar learned counsel appearing for the petitioner and Ms.Amirthapoonkodi Dinakaran, learned Government Advocate (Taxes) takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the respondent dated 14.02.2025 and to quash the same and also to direct the respondent to accept the relevant documents of the appeal i.e., statements of facts, grounds of appeal not attached with Annexure of APL01 Application, pursuant to the appeal submitted on 08.01.2025.

3. The learned counsel for the petitioner would submit that aggrieved by the assessment order passed by the Assessing Officer dated 23.09.2024, the petitioner preferred an Appeal before the Appellate Authority/respondent by uploading the Form GST APL-01 dated 23.12.2024, which was within 120 days' time limit prescribed under the Statute, however, the respondent/Appellate Authority by virtue of the impugned order dated 04.04.2025 rejected the Appeal on the ground that the petitioner failed to annex relevant documents.

3.1 The learned counsel for the petitioner would further submit that at the time of filing of Appeal failed to file relevant documents, therefore, he prays for setting aside the impugned order of rejection of Appeal and to grant one more opportunity to the petitioner to file documents, on any terms.

4. The learned Government Advocate (Taxes) for the respondent submitted that as the petitioner failed to file relevant documents at the time of filing Appeal, the same came to be rightly rejected by the respondent/Appellate Authority at the threshold, however, he fairly submitted that, in the event, this Court is inclined to set aside the impugned order, the same may be done, subject to certain condition imposed on the petitioner.

5. I have given due considerations to the submissions made on either side and perused the materials available on record.

6. In the case on hand, it is seen that aggrieved by the assessment order passed by the Assessing Officer dated 23.09.2024, the petitioner preferred an Appeal before the Appellate Authority/respondent by uploading the Form GST APL-01 dated 23.12.2024. Though the Appeal has been filed within a period of limitation, the same came to be rejected by the respondent/Appellate Authority on the account of the reason that the petitioner failed to annex relevant documents. The petitioner at the time of uploading the FORM GST APL-01 inadvertently failed to annex the relevant documents and the same is neither wilful nor wanton.

6.1 Thus, this Court, in the light of the aforesaid facts of the case and in the interest of justice, is inclined to grant one more opportunity to the petitioner to putforth their case before the Appellate Authority, as the reasons assigned by the petitioner for non-filing of documents appears to be genuine. Accordingly, this Court is inclined to pass/issue the following order/direction:-

i) The impugned order passed by the respondent/Appellate Authority dated 04.04.2025 is set aside, subject to the condition as agreed by the petitioner to deposit 5% of the disputed tax, apart from making pre-condition statutory deposit of 10% of the disputed tax for filing Appeal, within a period of two weeks from the date of receipt of a copy of this order.

ii) Thereafter, the petitioner is directed to file all relevant documents both by way of uploading the same via. GST Portal and also manually, within a period of two weeks.

iii) As and when the documents are filed by the petitioner, the respondent/Appellate Authority, upon verification of the proof with regard to the payment of 5% of the disputed tax, is directed to entertain the Appeal and dispose of the same in accordance with law, without rejecting the Appeal on limitation aspect.

7. In the result, the Writ Petition is allowed on the aforesaid terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

19.06.2025

Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
arr

To

Deputy Commissioner (CT),
On behalf of Appellate Authority - GST,
Commercial Tax Building, Erode.

KRISHNAN RAMASAMY, J.

arr

Writ Petition No.21632 of 2025
and
WMP.Nos.24409 & 24411 of 2025

19.06.2025
(3/3)