IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 21.08.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.23850 of 2025
and
W.M.P.No.26850 of 2025

M/s Sunshine Electronics and Home Appliances
Represented by its Partner M.Sathish Kumar
No C 9 Gemini Parson Complex
Nungambakkam Chennai 600006. ..Petitioner

Vs.

1 Deputy State Tax Officer -II
Valluvarkottam Assessment Circle No.1
Perarignar Anna Platinum Jubilee Building
Commercial Taxes Department, Greams Road
Chennai-06.

2 Assistant Commissioner
Valluvarkottam Assessment Circle No.1
Perarignar Anna Platinum Jubilee Building
Commercial Taxes Department Greams Road
Chennai 600 006. ...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 records relating to the impugned Appeal Rejection Order in Form GST APL-02 dated 29.03.2025 issued by the second respondent and may be pleased to quash the same and subsequently, to admit the Appeal filed by the petitioner vide ARN No.AD3312240757625 dated 30.12.2024 as rejecting the appeal without a detailed speaking order and not giving an opportunity to be heard and is in violation of principles of natural justice. Prayer AMENDED as per order dated 07.08.2025 made in W.M.P.No.32230 of 2025 of this Writ Petition.

For Petitioner	:	Mr.P.Gowtham
For Respondent	:	Mr.T.N.C.Kaushik Additional Government Pleader

Order

Heard Mr.P.Gowtham learned counsel appearing for the petitioner and Mr.T.N.C.Kaushik, learned Additional Government Pleader, who takes notice on behalf of the respondents.

2. The challenge in this Writ Petition is to the order of rejection of the Appeal filed by the petitioner dated 30.12.2024 by the second respondent vide order dated 29.03.2025.

3. Mr.P.Gowtham, learned counsel for the petitioner would submit that there was a delay of 30 days in filing the Appeal; that though the said delay is well within the condonable period of limitation, but, the second respondent/Appellate Authority rejected the same by virtue of the impugned order. It is the contention of the learned counsel for the petitioner that the reason for such delay is neither wilful nor wanton but due to the fact that the petitioner closed down the business due to severe financial crisis and faced acute hardship in arranging the funds to meet the mandatory pre-deposit of 10% as required for filing the Appeal, however, managed to file the Appeal within the extended condonable period of one month, but, the second respondent, without assigning any valid reason rejected the Appeal on the ground of limitation. Hence, the learned counsel prays for setting aside the impugned order and to direct the Appellate Authority to take up the Appeal on file and to pass orders in accordance with law.

4. Mr.T.N.C.Kaushik, learned Additional Government Pleader for the respondent would submit that since the Appeal was filed with a delay of 30 days, the same came to be rejected by the second respondent/Appellate Authority. However, the Government Pleader fairly submitted that, in the event, this Court is inclined to condone the delay and allow the Writ Petition, the same may be done subject to certain terms.

5. I have given due considerations to the submissions made by Mr.P.Gowtham learned counsel appearing for the petitioner and Mr.T.N.C.Kaushik, learned Additional Government Pleader for respondents and perused the materials available on record.

6. In the present case, the Appeal has been filed by the petitioner with a delay of 30 days, and the reason assigned for such delay is owing to the fact that the petitioner has been faced with severe financial crunch and operational difficulties, hence, the petitioner voluntarily discontinued the business and also applied for cancellation of GST registration. The respondent-Department also cancelled the petitioner's registration w.e.f. 17.07.2021,and it was only after three years from such cancellation, the assessment order has been passed, and the petitioner, being a remaining Partner, in the business, faced acute hardship in arranging the funds to meet the mandatory pre-deposit of 10% as required for filing the Appeal, however, managed to file the Appeal within the extended codnonable period of one month, i.e. on 30.12.2024, but, the second respondent without taking into consideration of all these aspects, rejected the Appeal on the ground of limitation. Thus, the reasons assigned by the petitioner for not filing the

Appeal within the period of limitation appears to be genuine. Hence, this Court, in the interest of justice, is inclined to condone the delay, however, subject to certain terms, as demanded by the respondent.

6.1 Accordingly, this Court is inclined to pass/issue the following order/direction:-

i) The delay is condoned. Consequently, the impugned order passed by the second respondent/Appellate Authority dated 29.03.2025 is set aside, however, subject to the condition that the petitioner pays a sum of Rs.5,000/- as costs to the Principal Government Naturopathy Medical College and Hospital, bearing Account No.7883022723, IFSC Code: IDIB000M157 within a period of two weeks from the date of receipt of a copy of this order.

ii) Upon production of proof with regard to the aforesaid payment made by the petitioner, the second respondent/Appellate Authority is directed to take up the Appeal on record, if it is otherwise in order and dispose of the same in accordance with law.

iii) It is needless to state, the first respondent shall not precipitate the issue by initiating any recovery proceedings against the petitioner by virtue of the assessment order and the same shall be kept in abeyance till the Appeal is entertained by the Appellate Authority.

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

21.08.2025

sd

Index : yes/no
Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

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