IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31-07-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP Nos.22006 & 17214 of 2025
and W.M.P.Nos.24739, 24742, 19509 & 19510 of 2025

Tvl Sun Traders,
Represented by its Proprietor,
211/5A A.G. Pudur Road,
Irugur Sulur Coimbatore-641 103.

Petitioner(s)

Vs

Assistant Commissioner (ST)
Palladam -2, Assessment Circle,
Tiruppur-1, Erode.

Respondent
in W.P.No.22006 of 2025

1.Deputy Commissioner (CT),
Erode.

2.Assistant Commissioner (ST)
Palladam -2, Assessment Circle,
Tiruppur-1, Erode.

Respondent
in W.P.No.17214 of 2025

PRAYER in W.P.No.22006 of 2025:-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 assessment order in Reference No. ZD330322002081E dated 10.03.2022 passed by the Respondent and quash the same.

PRAYER in W.P.No.17214 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, calling for the records relating to the rejection of appeal in FORM GST APL - 02 bearing Reference No. ZD330425056293J dated 06.04.2025 issued by the 1st Respondent and quash the same and thereby direct the 1st Respondent to take the appeal filed by the Petitioner, against order in Reference No. ZD330322002081E dated 10.03.2022 passed by the 2nd Respondent, on record and dispose the appeal on merits.

In W.P.No.22006 of 2025

For Petitioner(s): Ms.R.Sri Visvapriya

For Respondent(s): Mr.C.Harsha Raj
Spl. Govt. Pleader (taxes)

In W.P.No.17214 of 2025

For Petitioner(s): Ms.R.Sri Visvapriya

For Respondent(s): Mr.V.Prashanth Kiran
Government Advocate (taxes)

COMMON ORDER

W.P.No.22006 of 2025 has been filed by the petitioner challenging the impugned assessment order dated 10.03.2022, passed by the Assessing Officer/Assistant Commissioner (ST).

W.P.No.17214 of 2025 has been filed by the petitioner challenging the appeal rejection order dated 06.04.2025, passed by the Appellate Authority/Deputy Commissioner (CT).

2.Learned counsel appearing for the petitioner would submit that the petitioner was issued with the show cause notice dated 02.08.2021, pertaining to the Assessment year 2018-19. In response, the petitioner filed their reply on

09.09.2021. However, the impugned assessment order dated 10.03.2022 came to be passed, without considering the reply filed by the petitioner and without providing personal hearing opportunity. Therefore, the petitioner preferred an appeal before the Appellate Authority/Deputy Commissioner (CT), by depositing 10% of the disputed tax demand in respect of the assessment period. However, the same was rejected on the ground of limitation since there was a delay of 69 days in filing the appeal.

3.He would further submit that the delay was due to the fact that the petitioner did not have the knowledge about the impugned assessment order dated 10.03.2022. Since there was no notice for personal hearing, the petitioner was under the impression that their reply was accepted and the proceedings were dropped. Therefore, the learned counsel for the petitioner, prayed to condone the delay on any terms including any condition of additional pre-deposit and provide an opportunity to the petitioner to putforth their case by way of appeal.

4.Learned Special Government pleader and the learned Government Advocate appearing for the respondents would submit that if the Court feels it appropriate and it is a fit case for consideration, the delay may be condoned with any terms and appropriate orders may be passed to take the appeals on record.

5.Heard the learned counsel appearing for the petitioner as well as the learned Special Government Pleader and the learned Government Advocate appearing for the respondents and perused the materials available on record.

6.Considering the submissions made by the learned counsel for the petitioner as well as the learned Special Government Pleader and the learned Government Advocate appearing for the respondents, it is evident that though reply was filed by the petitioner for the show cause notice dated 02.08.2021, the Assessing Officer without providing personal hearing opportunity had passed the impugned assessment order and the petitioner was not aware of the same. Therefore, the delay has occurred in filing the appeal. Thus, this Court is of the view that the reason assigned by the petitioner for the delay in filing the appeal against the assessment order, appears to be genuine. For filing the appeal, the writ petitioner had already paid 10% of statutory pre-deposit. Since there occurred a delay, this Court is inclined to direct the petitioner to pay another 5% in addition to the 10% pre-deposit for condonation of delay. Accordingly, this Court passes the following orders:-

(i) The delay of 69 days in filing the appeal against the assessment order dated 10.03.2022 is hereby condoned.

(ii)The Appellate Authority is directed to take the appeals on record without insisting upon the limitation aspect, subject to the payment of 5% of the disputed tax demand, in addition to 10% statutory pre-deposit, i.e totally 15% of the disputed tax amount in respect of the impugned assessment period and pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

7.With the above directions, these writ petitions are disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

31-07-2025
(2/2)

rst

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

To

1.Deputy Commissioner (CT),
Erode.

2.Assistant Commissioner (ST),
Palladam -2, Assessment Circle,
Tiruppur-1, Erode.

KRISHNAN RAMASAMY J.

rst

WP Nos.22006 & 17214 of 2025

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