IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 23.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.22499 of 2025
& W.M.P.Nos.25314 & 25318 of 2025

MRG Enterprises
Rep. by its Proprietor Mr. Satish Garg
335/2c, Rasipalli Village,
Achamangalam, Krishnagiri,
Tamil Nadu 635108

... Petitioner

Vs.

1. Assistant Commissioner (ST)
Krishnagiri -II Circle,
Krishnagiri, Tamil Nadu-635 001.

2. Deputy Commissioner (CT)
Krishnagiri - II Circle,
Krishnagiri, Tamil Nadu 635001

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the APL 02 GSTIN. No. 33ABAPG8528L2ZL/2020-21 (Ref. No.ZD3 304251129788) passed by the 2nd Respondent dated 15.04.2025 and quash the same and revert back the matter to the 2nd respondent, and complete the amtter within a period of 12 months

For Petitioner : Mr.Sanskar Samdaria S

For Respondent : Ms.Amirta Poonkodi Dinakaran, GA

ORDER

This writ petition has been filed against the impugned order dated 15.04.2025 passed by the 2nd respondent.

2. The learned counsel for the petitioner would submit that in this case, initially, the assessment order came to be passed by the respondent on 25.08.2023. Against the said assessment order, an appeal was preferred by the petitioner on 29.11.2023 and the same was rejected by the respondent only on 15.04.2025, i.e., after a period of 1½ years, which is contrary to the provisions of the GST Act.

3. Further, he would submit that the appeal filed by the petitioner was dismissed on the ground that the said appeal was incomplete. In such case, the respondent is supposed to have intimated about the said

discrepancies to the petitioner. However, without doing so, they had rejected the said appeal after a period of 1½ years, which is contrary to the provisions of GST Act, 2017. Hence, he prays this Court to set aside the impugned order.

4. In reply, the learned Government Advocate appearing for the respondent would submit that in this case, the appeal was filed with a delay of 5 days, however, the petitioner had failed to file an application to condone the said delay. Hence, she would submit that the respondent had rightly rejected the appeal filed by the petitioner.

5. Further, she would fairly admit that the impugned order came to be passed after a period of 1½ years from the date of filing the appeal. Hence, she requests this Court to pass appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent and also perused the materials available on record.

7. In the case on hand, initially, the assessment order came to be passed by the respondent on 25.08.2023. Against the said assessment order, an appeal was preferred by the petitioner on 29.11.2023. However, the said appeal was rejected by the respondent vide impugned order dated 15.04.2025 on the ground that it was incomplete.

8. According to the respondent, the appeal was filed by the petitioner with a delay of 5 days, however, the petitioner had not filed any application to condone the said delay and hence, the said appeal was rejected vide impugned order dated 15.04.2025.

9. Normally, when there is a delay in filing the appeal against the assessment order, it is mandatory for the assessee to file a condone delay application along with the said appeal. However, in this case, the petitioner had failed to file an application for condonning the 5 days delay in filing the appeal. In such case, this Court feels that it would be appropriate to direct the petitioner to file a condone delay application and re-present the appeal before the respondent.

10. Further, admittedly, the said impugned order was passed after a period of 1½ years from the date of filing the appeal, which is contrary to the provisions of Section 107(13) of the GST Act, 2017. Therefore, considering all the above aspects and in the interest of justice, this Court passes the following order:

(i) The impugned order dated 15.04.2025 passed by the 2nd respondent is set aside.

(ii) The petitioner is directed to re-present the appeal dated 29.11.2023, along with an application for condonning the delay of 5 days in filing the appeal, within a period of 4 weeks from the date of receipt of a copy of this order.

(iii) Upon the re-presentation of appeal along with the condone delay application, the respondent shall consider the said application and if they are satisfied with the reasons assigned by the petitioner for such delay, they shall take the appeal on record and dispose of the same on its own merits and in accordance with law, as expeditiously as possible.

11. With the above directions, this writ petition is disposed of. No

cost. Consequently, the connected miscellaneous petitions are also closed.

23.07.2025

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

To

1. Assistant Commissioner (ST)
Krishnagiri -II Circle,
Krishnagiri, Tamil Nadu-635 001.

2. Deputy Commissioner (CT)
Krishnagiri - II Circle,
Krishnagiri, Tamil Nadu 635001

KRISHNAN RAMASAMY.J.,

nsa

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