IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 23074 of 2025
AND
WMP NO. 25931 OF 2025,WP NO. 23084 OF 2025,WMP NO. 25927 OF 2025,WMP NO. 25928 OF 2025

Tvl.KPM Traders,
(rep By Its Managing Partner),
2/128A, Moolakkadu, Salem Road,
Masakalipatti , Namakkal,
Tamilnadu 637 401.

Petitioner(s)

Vs

1.The Commercial Tax Officer
Rasipuram Circle, Namakkal Salem,
2nd Floor, Taluk Office Building,
Attur Main Road, Anna Salai,
Rasipuram-637 408.

2.The Deputy Commissioner (ST) (Appeals),
Salem, Tamil Nadu.

Respondent(s)

PRAYER in WP No. 23074 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 on the files of the 1st Respondent herein in his proceeding bearing Reference No.ZD330724211392Q dated 18.07.2024 along with the accompanying detailed order dated 18.07.2024 for the tax period JUN 2021- FEB 2022, and quash the same.

PRAYER in WP No. 23084 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 on the files of the 2nd Respondent herein in FORM GST APL 02 dated 20.03.2025 bearing Reference No ZD330325152854E, quash the same while directing the 2nd Respondent herein to re-dispose the appeal filed by the Petitioners on 18.03.2025 vide Form GST APL-01 in Case ID No AD3303250872157.

For Petitioner(s): Mr.K.A.Parthasarathy

For Respondent(s): Mr.T.N.C.Kaushik
Addl. Govt. Pleader (taxes)

ORDER

W.P.No.23074 of 2025 has been filed by the petitioner challenging the impugned assessment order dated 18.07.2024, passed by the 1st respondent.

W.P.No.23084 of 2025 has been filed by the petitioner challenging the appeal rejection order dated 20.03.2025, passed by the 2nd respondent.

2.Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes), takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3.Learned counsel for the petitioner would submit that against the assessment order dated 18.07.2024, the petitioner filed the rectification application dated 16.09.2024, which was eventually rejected on 04.02.2025. Therefore, the petitioner preferred an appeal against the assessment order before the 2nd respondent on 18.03.2025 with the delay of 7 months beyond the condonable period, by making 10 % statutory pre-deposit. However, the 2nd respondent dismissed the appeal at the threshold on the ground of limitation on 20.03.2025.

4.He would further submit that the petitioner filed the rectification application within the limitation period and since the petitioner was pursuing the rectification application, the delay has been occurred. He would also submit that the petitioner is ready and willing to deposit another 10% of the disputed tax demand and hence prayed to condone the delay and direct the 2nd respondent to take the appeal on record.

5.Learned Additional Government Pleader appearing for the respondents would submit that since the appeal has been preferred beyond the statutory limitation period, the 2nd respondent rejected the appeal. He would further submit that as per the voluntary submissions made by the learned counsel for the petitioner, subject to the deposit of 10% of the disputed tax demand by the petitioner in respect of the impugned assessment period, if the Court satisfied with the reason assigned by the petitioner for the delay, the delay may be condoned and the petitioner may be directed to pursue the appeal in accordance with law.

6.Heard the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for the respondents and perused the materials available on record.

7.Considering the submission made by the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondents, it appears that the 2nd respondent had dismissed the appeal at the threshold on the ground of limitation. However, the reason assigned by the petitioner, for the delay in filing the appeal against the assessment order, appears to be genuine. Therefore, this Court is inclined to condone the delay in filing the appeal against the impugned assessment order. Accordingly, this Court pass the following order:-

> (i) The impugned appeal rejection order dated 20.03.2025 is hereby set aside and the delay in filing the appeal against the assessment order dated 18.07.2024 is hereby condoned on condition that the petitioner deposits 10% of the disputed tax amount in respect of the impugned assessment period over and above the 10% statutory deposit already made, as agreed by the

petitioner, within a period of two weeks from the date of receipt of a copy of this order.

ii) After verification of the payment of 10% of the disputed tax demand as ordered above, the Appellate Authority is directed to take the appeal on record without insisting upon the limitation aspect and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

8.With the above directions, the Writ Petition in W.P.No.23084 of 2025 is disposed of. Since the impugned appeal rejection order dated 20.03.2025 is set aside, the Writ Petition in W.P.No.23074 of 2025 filed challenging the impugned assessment order dated 18.07.2024 stands dismissed. No costs. Consequently, the connected miscellaneous petitions are closed.

26-06-2025

rst

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

To

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2nd Floor, Taluk Office Building,
Attur Main Road, Anna Salai,
Rasipuram-637 408.

2.The Deputy Commissioner ST Appeals
Tamil Nadu.

KRISHNAN RAMASAMY J.

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