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W.P.No.22632 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.22632 of 2025
& W.M.P.Nos.25482 & 25483 of 2025

Om Saravana Stores
Rep By Its Proprietor Sivalingaraja Jayaprakash,
83/14, South Mada Street, Thiruvotriyur
Chennai, Tamilnadu-600 019

... Petitioner

Vs.

1.The Deputy Commercial Tax Officer
Thiruvottiyur Assessment Circle,
Integrated Commercial Taxes Offices Complex,
Room No.215, 2nd Floor,
Elephant Gate Bridge Road,
Vepery, Chennai-600 003

2. Office of the Deputy Commissioner State, GST
Appeal Chennai I
GST Appeal, Chennai I, Greams Road,
2nd Floor, Room No.210, Chennai

... 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 impugned order FORM GST APL-02, dated 17.10.2024 having



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reference No.ZD3310241140092, issued by the 2nd respondent and
quash the same

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For Petitioner : Mr.S.Michael

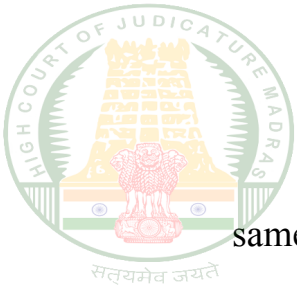
For Respondent : Ms.K.Vasanthamala, GA

ORDER

This writ petition has been filed challenging the impugned rejection order dated 17.10.2024 passed by the 2nd respondent.

2. Ms.K.Vasanthamala, learned Government Advocate, 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. The learned counsel for the petitioner would submit that in this case, all the notices were uploaded by the respondent in the GST common portal and the same remained unnoticed by the petitioner, due to which, they were unable to file their reply. Under these circumstances, the *ex parte* assessment order came to be passed and uploaded in the



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same portal. Being unaware of the said order, the petitioner was not in a position to file the appeal in time. Thereafter, the appeal against the aforesaid assessment order was preferred by the petitioner with a delay of 339 days. Since the said delay is beyond the condonable period, the appeal was rejected by the respondent, vide impugned rejection order dated 17.10.2024, on the aspect of limitation. Hence, this writ petition has been filed.

4. Further, he would submit that the petitioner had already paid 10% towards statutory pre-deposit while filing the appeal and now, he is willing to pay additional pre-deposit of 10% of disputed tax amount. Therefore, he requests this Court to condone the delay in filing the appeal.

5. On the other hand, the learned Government Advocate appearing for the respondents would submit that though all the notices and orders were duly uploaded by the respondents, the petitioner had failed to file the appeal in time. Hence, she would contend that the said delay has



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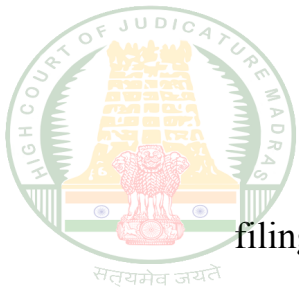
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occurred only due to the fault on the part of the petitioner and requests this Court to pass appropriate orders.

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

7. In the case on hand, the *ex parte* assessment order came to be passed on 18.04.2023. Aggrieved over the same, an appeal was belatedly preferred by the petitioner on 22.06.2024, i.e., with a delay of 339 days. Since the delay was beyond the condonable period, the said appeal was rejected by the respondent vide impugned order dated 17.10.2024. According to the petitioner, since the assessment order was passed in *ex parte*, they remained unaware of the said order and hence, they were unable to file the appeal within time.

7. The above reason assigned by the petitioner, for the delay in



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filing the appeal against the assessment order, appears to be genuine. In such view of the matter, this Court is inclined to condone the delay, in filing the appeal against the impugned assessment order, on terms.

8. Therefore, though the petitioner had already paid 10% of the disputed tax amount as statutory pre-deposit while filing the appeal, considering the delay of 339 days, this Court directs the petitioner to pay additional 10% of the disputed tax amount to the respondents, as agreed by the petitioner. Accordingly, this Court passes the following order:-

(i) Accordingly, the rejection order dated 17.10.2024 passed by the 2nd respondent is set aside and the delay of 339 days in filing the appeal before the 2nd respondent is hereby condoned, subject to the payment of additional 10% of the disputed tax amount by the petitioner to the 2nd respondent.

(ii) Upon payment of the said amount, the 2nd respondent is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible.



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

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

24.06.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

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KRISHNAN RAMASAMY.J.,

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