IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.06.2025

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The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.22817 of 2025 and
WMP.Nos.25643 & 25645 of 2025

M/s Anandcine Service Private Limited,
Represented by its Authorised Signatory,
Thiru Manohar Prasad Akkineni,
No.3, Sarangapani Street,
T. Nagar,
Chennai – 600 017.

...Petitioner

Vs.

1. State Tax Officer
Pondy Bazaar Assessment Circle,
No. 46 Greenways Road,
Mylapore Taluk Office Building, Chennai 600 028.

2. Deputy Commissioner (ST),
GST Appeal, Chennai -1,
Main Building, II Floor,
Room No.210,
No.1, Greams Road,
Chennai – 600 006

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari calling for the impugned assessment order in DRC-07 dated 30.08.2024 uploaded in reference number ZD330824303166M & impugned appeal rejection order dated 29.03.2025 in reference number ZD330325254530R for the assessment year 2019-20 passed by the 2nd respondent and quash the same as illegal and devoid of merits.

For Petitioner	:	Mr.T.Suresh
For Respondents	:	Mr.T.N.C.Kaushik, Additional Government Pleader (T)

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes), takes notice on behalf of the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order dated 30.08.2024 passed by the 1st respondent and consequential rejection of the 2nd respondent dated 29.03.2025 and to quash the same.

3. The learned counsel for the Petitioner submitted that the 1st

respondent issued show cause notice dated 26.05.2024, followed by reminder dated 01.08.2024 to the petitioner by uploading the same in the GST portal, for which the petitioner filed its reply on 17.08.2024, But, the 1st respondent without considering the same passed the impugned assessment order dated 30.08.2024 and the same was also uploaded in the GST portal. The petitioner came to know of the impugned assesement order belatedly. Immediately after coming to know of the assessment order, the petitioner filed an appeal before the 2nd respondent on 23.01.2025 with a delay of 55 days and the same was rejected by the 2nd respondent on the ground of delay. He therefore requested this court to condone the delay and direct the 2nd respondent to take the appeal on file.

4. The learned Additional Government Pleader (Taxes) appearing for the respondents would submit that since the 2nd respondent has no power to condone the delay beyond the period of limitation, the appeal filed by the petitioner came to be rejected. Further, he would submit this Court may condone the delay subject to terms.

5. In reply, the learned counsel for the petitioner would submit that the petitioner has already deposited 10% of the disputed tax at the time of filing appeal and now ready to deposit another 5% of disputed tax over and above the 10% before the authority concerned.

6. Heard both sides and also perused the materials available on record.

7. Heard both sides and also perused the materials available on record.

8. In the present case, since all the notices were uploaded in the GST portal without serving the physical copy to the petitioner and therefore the petitioner could not file its reply it time. Subsequently, the 1st respondent passed the impugned assessment oder and the same was also uploaded in the GST portal. The petitioner came to know of the assesement order belatedly. Therefore, the petitioner could not file appeal within time and that apart now the petitioner is ready to deposit 5% of disputed tax over and above

10% before the authority concerned.

9. Considering the aforesaid facts and in view of the settled proposition of law that when substantial justice is pitted against technical consideration, credence should be given to the substantial justice, this Court is inclined to set aside the impugned order passed by the 2nd respondent dated 29.03.2025 and condone the delay of 55 days in filing the Appeal before the 2nd Respondent. Accordingly, this Court passes the following order:-

> (i) Accordingly, the impugned order dated 29.03.2025 passed by the 2nd respondent is set aside and the delay of 55 days in filing the appeal before the 2nd respondent is condoned subject to payment of 5% of disputed tax demand, apart from statutory deposit of 10% before the 2nd respondent.
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> (ii) On such payment being made, the 1st 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.

10. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

25.06.2025

(3/3)

Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
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To

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KRISHNAN RAMASAMY, J.

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