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.22859 of 2025 and
WMP.Nos.25684 & 25686 of 2025

Century Plaza Commercial Complex Owners Association
Rep. by its President Natarajan Anandh Kumar
526, Anna Salai, Teynampet,
Chennai – 600 018.

...Petitioner

Vs.

1. Deputy State Tax Officer
Pondy Bazaar Assessment Circle
46, 2nd Floor, Mylapore Taluk Office
Greenways Road, Chennai – 600 028

2. Deputy Commissioner (CT),
State Appellate Authority,
Chennai.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for the records of the 1st respondent in Ref. No.ZD330824082043K dt. 10.08.2024 culminating in the order of the 2nd respondent in Ref No.ZD330325354510T dated 29.03.2025 and quash the same for the Financial Year 2019-20.

For Petitioner	:	Mr.S.Jecintha
For Respondents	:	Mrs.K.Vasanthamala, Government Advocate (T)

ORDER

This Writ Petition has been filed challenging the impugned order of the 1st respondent dated 10.08.2024 and the 2nd respondent dated 29.3.2023 and to quash the same.

2. Mrs.K.Vasanthamala, learned Government Advocate (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. The learned counsel for the Petitioner submitted that initially the 1st respondent issued a show cause notice dated 29.05.2024 to the petitioner by uploading the same in the GST Portal without serving physical copy of the same to the petitioner. Therefore, the petitioner was unable to submit its reply. Subsequently, the 1st respondent has passed the assessment order dated 20.08.2024, demanding the payment of tax along with penalty and

interest for the Assessment Year 2019-2020 and the same was also uploaded in the GST portal. Therefore, the petitioner was not aware of the same. The petitioner came to know of the impugned order only during January 2025 only after the initiation of recovery proceedings by the respondents. Immediately, the petitioner filed an appeal before the 2nd respondent with a delay of 92 days and the same was rejected by the 2nd Respondent vide order dated 29.03.2025, on the ground of delay. Being aggrieved over the assessment order as well as the order rejecting the appeal, the petitioner filed this writ petition.

4.The learned counsel for the petitioner would submit that the petitioner could not be file appeal within time, due to the reason that since the impugned assessment order was uploaded in the GST portal, without serving physical copy to them, the petitioner was not aware of the same. Hence, he requested this Court to condone the delay and direct the 2nd respondent to dispose of the appeal within the stipulated period.

5. The learned Government Advocate (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 that this Court may condone the delay subject to terms.

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

7. In the present case, it is stated by the petitioner that since the impugned assessment order was uploaded in the GST portal, without serving the physical copy of the same to the petitioner, the petitioner was unaware of the same and only after the initiation of the proceedings bby the Respondent, the petitioner came to know of the impugned assessment order and therefore they could not file appeal within time.

8. Considering the facts and circumstances of the case, this Court is of the view that the reasons assigned by the petitioner for delay in filing the appeal appears to be genuine. Therefore, this Court is inclined to set aside

the impugned order passed by the 2nd respondent dated 03.06.2025 is set aside and condone the delay of 92 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 92 days in filing the appeal before the 2nd respondent is condoned subject to the payment of a sum of Rs.5,000/- to the Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, within a period of 2 weeks from the date of receipt of copy of this order and the setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) 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.

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

25.06.2025

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

1. Deputy State Tax Officer
Pondy Bazaar Assessment Circle
46, 2nd Floor, Mylapore Taluk Office
Greenways Road, Chennai – 600 028

2. Deputy Commissioner (CT)
State Appellate Authority
Chennai.

KRISHNAN RAMASAMY, J.

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