IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 27.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.23221 of 2025
& W.M.P.Nos.26065 & 26066 of 2025

M/s.Star Cones
represented by its Proprietor, Manoharan
No.4/9, Venkatapuram, Vadagapalayam,
Coimbatore-641 664

... Petitioner

Vs.

1.The Deputy Commissioner (ct)
Gst-appeal, Salem.

2.The Deputy Commercial Tax Officer
Palladam - I Assessment Circle, Tiruppur

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of the first respondent in his proceedings in Form GST APL-02-GSTIN/Temp ID / UIN 33AEYPM8251R1ZE, quash the order dated 24.03.2025 passed therein and further direct the first respondent to entertain and dispose of the appeal on merits and in accordance with law

For Petitioner : Mr.P.V.Sudakar

For Respondent : Mr.T.N.C.Kaushik, AGP

ORDER

This writ petition has been filed challenging the impugned rejection order dated 24.03.2025 passed by the 1st respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader, 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, initially, the assessment order came to be passed by the respondent on 28.04.2024 and the last date for filing the appeal against the said assessment order is on or before 28.07.2024. However, since the said date fell on Sunday, which is a public holiday, 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 on the very next day, 29.07.2024, i.e., with a delay of 1 day. Since the said delay is beyond the condonable period, the appeal was rejected by the respondent, vide impugned rejection order dated 24.03.2025, 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. Therefore, he requests this Court to condone the delay in filing the appeal.

5. On the other hand, the learned Additional Government Pleader 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 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 Additional Government Pleader 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 28.04.2024. The last date for filing the appeal against the said order is on or before 28.07.2024. Since the said date fell on Sunday, which is a public holiday, the appeal was belatedly preferred by the petitioner on 29.07.2024, i.e., with a delay of 1 day. Since the delay was beyond he condonnable period, the said appeal was rejected by the respondent vide impugned order dated 24.03.2025.

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

9. Considering the submissions made by the petitioner and in the interest of justice, this Court is inclined to condone the delay of 1 day in filing the appeal. Accordingly, this Court passes the following order:-

(i) Accordingly, the rejection order dated 24.03.2025 passed by the 1st respondent is set aside and the delay of 1 day in filing the appeal before the 1st respondent is hereby condoned.

(ii) 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.

27.06.2025

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

To

1.The Deputy Commissioner (CT)
GST-Appeal, Salem.

2.The Deputy Commercial Tax Officer
Palladam - I Assessment Circle, Tiruppur

KRISHNAN RAMASAMY.J.,

nsa

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