IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 27.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.23302 of 2025
and
W.M.P.Nos.26174, 26175 & 26177 of 2025

Beacon Contracting And Engineering Private Limited
Rep By Its Director Narayanaraja Ravisankar
Plot No. 16 and 17 G1, Kupp Apartments,
Ambattur, VGN Brent Park, Victoria St,
Chennai 600 058.

... Petitioner

Vs.

1.The Assistant Commissioner (ST)
Ambattur Assesment Circle,
NO.323 and 324, 3rd Floor,
Integrated Commercial Taxes Building,
Nandanam, Chennai-35.

2.The Deputy Commisisoner (ST)
GST- Appeal, Chennai -II, Main Building,
2nd Floor, Greams Road, Chennai-06.

3.The Deputy Commissioner (ST)
Ambattur Zone,
Door No.426, 4th floor, PAPJAM Building,
Greams Road, Chennai-06.
4.The Branch Manager

State Bank of India,
271, Purasawalkam High Road,
Purasawalkam, Chennai-07.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for records in Reference Number .ZD331223132372Z/2017-18 DATED 18.12.2023 on the file of the 1st respondent and the consequential rejection order namely Memorandum bearing Reference RC No.438/2024/A1 DATED. 23.07.2024 passed by the 2nd Respondent and quash the same as contrary to law, and further directing the 3rd Respondent direct to de-freeze the Bank Account No 34089066546 bearing GSTIN.33AADCB4356L1ZN dated 19.02.2025 of the Petitioner Registered Taxable Person

For Petitioner : Mr.S.Kabil Dev

For Respondent : Ms.P.Selvi, GA

ORDER

This writ petition has been filed challenging the impugned order dated 18.12.2023 passed by the 1^{st} respondent and the consequential rejection order dated 23.07.2024 passed by the 2^{nd} respondent.

2. The learned counsel for the petitioner would submit that in this case, the main grievance of the petitioner is with regard to the rejection of appeal, which was filed by the petitioner manually, on 11.03.2024. The petitioner, being aggrieved over the assessment order dated 18.12.2023, had attempted to file an appeal through portal, however, due to some technical glitches, they were unable to file the same. Under these circumstances, an appeal was filed manually on 12.03.2024, however, the same was rejected by the respondent vide rejection order dated 23.07.2024 on the ground that the said appeal was not filed electronically, i.e., through portal.

3. On the other hand, the learned Government Advocate appearing for the respondent would submit that since the appeal was not filed through portal, the respondent had rejected the said appeal, which was filed by the petitioner manually. Hence, he requests this Court to pass appropriate orders.

4. Heard the learned counsel for the petitioner and the learned

Government Advocate appearing for the respondent and also perused the entire materials available on record.

5. In the case on hand, initially, the assessment order was passed by the 1st respondent on 18.12.2023. Aggrieved over the said order, the petitioner had made an attempt to file an appeal through portal. However, due to technical glitches, he was unable to file the said appeal. Thereafter, he had filed an appeal manually on 12.03.2024 and the same was rejected by the respondent vide rejection order dated 23.07.2024 on the ground that it was not filed through portal.

6. In view of the above, it is clear that a genuine attempt was made by the petitioner in filing the appeal through portal. However, due to some technical glitches, he was unable to do so. When such being the case, this Court does not find any fault on the part of the petitioner. If there is any technical error, the same has to be rectified by the respondents. However, without considering the difficulties faced by the petitioner, the appeal, which was filed manually, came to be rejected by the respondent on the ground that it has not been filed electronically, i.e.,

through portal.

7. Therefore, considering the submissions made by the petitioner and in the interest of justice, this Court is inclined to set aside the impugned rejection order. Accordingly, this Court passes the following order:

i) The impugned rejection order dated 23.07.2024 is hereby set aside.

ii) The petitioner is directed to file a fresh appeal through portal and if they are still facing difficulties in doing so, they shall file an appeal manually before the respondent.

iii) Upon filing of appeal, 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.

8. With the above directions, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petitions are also

closed.

27.06.2025

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

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