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W.P.No.23297 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 27.06.2025

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.23297 of 2025**  
**& W.M.P.No.26168 of 2025**

Jain Pharma Surgicals  
Represented by its Proprietor  
Mr.Prakash Chand  
No.5, 1st Floor, M.B.Plaza,  
Nyniappa Naicken Street Park Town,  
Chennai 600 003

... Petitioner

**Vs.**

1.Deputy Commissioner ST Appeal 1  
2nd Floor Greams Road, Chennai 600 006.

2.Deputy State Tax Officer 2  
Park Town Assessment Circle  
No.32, Integrated Commercial Taxes Office Complex  
Room No.3006, Elephant Gate Bridge Road,  
3rd Floor, Chennai 600 003

3.The Assistant Commissioner ST  
Park Town Assessment Circle  
No.32, Integrated Commercial Taxes Office Complex  
Room No.306, Elephant Gate Bridge Road,  
3rd Floor, Chennai 600 003

... Respondents



W.P.No.23297 of 2025

**Prayer:**

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Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records from the file of the impugned proceedings of the 1st Respondent in FORM GST APL-02 dated 06.05.2025, quash the same and direct the 1st Respondent to admit the appeal filed by the petitioner in Form GST APL-01 dated 31.12.2024

For Petitioner : Mr.R.Kumar

For Respondent : Mr.C.Harsha Raj, SGP

**ORDER**

This writ petition has been filed challenging the impugned rejection order dated 06.05.2025 passed by the 1<sup>st</sup> respondent.

2. Mr.C.Harsha Raj, learned Special 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.



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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 on 21.08.2024 and uploaded in the same portal. Being unaware of the said order, the petitioner was not in a position to file the appeal in time. Thereafter, the appeal dated 31.12.2024 against the aforesaid assessment order was preferred by the petitioner with a delay of 11 days. Since the said delay is beyond the condonable period, the appeal was rejected by the respondent, vide impugned rejection order dated 06.05.2025, 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 and now, he is willing to pay additional pre-deposit of 5% of disputed tax amount. Therefore, he requests this Court to condone the delay in filing the appeal.



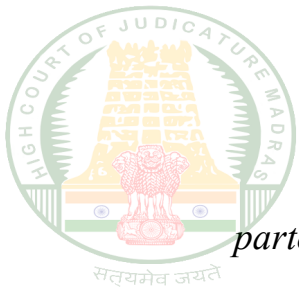
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5. On the other hand, the learned Special Government Pleader appearing for the respondents would submit that though all the notices and orders were duly uploaded by the respondents, the petitioner had failed to file the appeal in time. Hence, she would 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 Special 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 21.08.2024. Aggrieved over the same, an appeal was belatedly preferred by the petitioner on 31.12.2024, i.e., with a delay of 11 days. Since the delay was beyond the condonable period, the said appeal was rejected by the respondent vide impugned order dated 06.05.2025. According to the petitioner, since the assessment order was passed in *ex*



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*parte*, they remained unaware of the said order and hence, they were unable to file the appeal within time.

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, on terms.

9. 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 11 days, this Court directs the petitioner to pay additional 5% 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 06.05.2025 passed by the 1<sup>st</sup> respondent is set aside and the delay of 11 days in filing the appeal before the 1<sup>st</sup> respondent is hereby condoned, subject to the payment of additional 5% of the disputed tax amount by the petitioner to the 1<sup>st</sup> respondent.



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(ii) If the appeal, already filed by the petitioner, was returned by the 1<sup>st</sup> respondent, the petitioner is directed to file a fresh appeal within a period of 2 weeks from the date of payment as stated above.

(iii) Upon payment of the said amount, the 1<sup>st</sup> 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

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**KRISHNAN RAMASAMY.J.,**

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**and W.M.P.No.26168 of 2025**

**27.06.2025**