



W.P.No.24006 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 03.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24006 of 2025
& W.M.P.Nos.26993 & 26994 of 2025

SB Communications

Rep. by its Proprietor P.Sabaresan,
No.2/1, Agraharam Road, Belur,
Salem, Tamil Nadu - 636 104.

... Petitioner

Vs.

1.The Deputy Commissioner (ST)(GST)(Appeal),
Erode and Salem,
No.233, 2nd Floor, Integrated Commercial Taxes Building,
Pitchards Road, Hastampatty,
Salem, Tamil Nadu - 636 007.

2.The Deputy State Tax Officer-II,
Ayothiyapattinam Circle,
Pitchards Road, Hastampatty,
Salem, Tamil Nadu - 636 007.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the impugned order of the respondent passed in ROC No.80/2025 dated 14.02.2025 and quash the same.



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For Petitioner : M/s.Divya

For Respondents : Ms.Amirta Poonkodi Dinakaran,
Government Advocate (T)

ORDER

This writ petition has been filed challenging the impugned order dated 14.02.2025 passed by the first respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the respondents. By consent of the parties, these main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that the second respondent issued a show cause notice dated 22.05.2024 to the petitioner, however, there was no reply. Hence, an adjudication order dated 29.08.2024 was passed by the second respondent without providing an opportunity of personal hearing. Being unaware of the said



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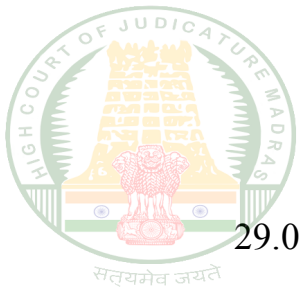
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order and ill health, the petitioner has failed to file their appeal within time. Thereafter, the appeal against the aforesaid order dated 29.08.2024 was preferred by the petitioner with a delay of 30 days. Since the petitioner has not filed the said appeal within the period of limitation, the first respondent rejected the same vide rejection order dated 14.02.2025. Hence, she prayed to set aside the rejection order and remand the matter to the first respondent for fresh consideration.

4. On the other hand, the learned Government Advocate appearing for the respondents would submit that the delay, in filing the appeal, has occurred only due to the fault on the part of the petitioner and requests this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents and also perused the materials available on record.

6. In the case on hand, the adjudication order came to be passed on



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29.08.2024. Aggrieved over the same, an appeal was belatedly preferred by the petitioner on 28.12.2024, i.e., with a delay of 30 days. Since the delay was beyond the condonable period, the said appeal was rejected by the respondent vide impugned order dated 14.02.2025. According to the petitioner, since he was not well, they were unable to file the appeal within time.

7. In view of the above, this Court is inclined to set aside the impugned rejection order dated 14.02.2025, since the reason assigned by the petitioner appears to be genuine.

8. Accordingly, this Court passes the following order:

i) The impugned order dated 14.02.2025, is set aside. The setting aside of the impugned order will take effect from the date of payment of the said amount.

ii) If the appeal filed by the petitioner was completely returned, the petitioner is directed to file a fresh appeal, within a period of two weeks from the date of receipt of a copy of this order.



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iii) Thereafter, the first respondent/Appellate Authority is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing an 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 closed.

03.07.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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KRISHNAN RAMASAMY.J.,

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