IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 03.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.23857 of 2025
& W.M.P.Nos.26858 & 26860 of 2025

Tvl.Kanunga Extrusion Pvt. Ltd.,
Rep. by its Director Jeetendra Kanunga,
40/4, 40/5, Shed No.2, Bukkasagaram,
Hosur, Krishnagiri - 635 109. ... Petitioner

Vs.

1.The Assistant Commissioner (ST) (FAC),
Hosur South I Circle,
Hosur.

2.The Deputy Commissioner (CT), (Appeals)
Salem. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the respondent No.2's Form GST APL-02 dated 23.03.2025 with Ref.No.ZD3303251766748 and quash the same and direct the respondent No.2 to grant an opportunity to rectify the defects in Appeal bearing ARN# AD3312240079376 including by filing application for condonation of delay and further direct the respondent No.1 not to take any coercive steps against the petitioner till then.

For Petitioner	:	M/s.Disha Jain
For Respondents	:	Mr.V.Prashanth Kiran, Government Advocate (T)

ORDER

This writ petition has been filed challenging the impugned order dated 23.03.2025 passed by the second respondent.

2. Mr.V.Prashanth Kiran, 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 in this case, all notices/communications were uploaded by the first respondent under the “View Additional Notices and Orders” column in the GST common portal. Since the petitioner was not aware of the said notices,

they failed to file their reply within the time. Under these circumstances, the assessment order dated 30.08.2024 came to be passed by the first respondent without providing any opportunity of personal hearing to the petitioner. Being unaware of the said assessment order, the petitioner has failed to file their appeal within time. Thereafter, the appeal against the aforesaid assessment order was preferred by the petitioner with a delay of 4 days. Since the petitioner has not filed the said appeal along with an application for condonation of delay, the second respondent rejected the same vide rejection order dated 23.03.2025. Hence, he prayed to set aside the rejection order and remand the matter to the second 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 further, the petitioner has not filed a petition for condonation of delay and not assigned any reason for delay in filing appeal before the Appellate Authority. Hence, he requests this Court to dismiss this writ petition.

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 assessment order came to be passed by the first respondent on 30.08.2024. Aggrieved over the same, an appeal was preferred by the petitioner on 05.12.2024, i.e., with a delay of 4 days. Since the petitioner has not filed a petition for condonation of delay and not assigning any reason for delay in filing appeal against the assessment order, the second respondent rejected the said appeal vide impugned rejection order dated 23.03.2025. According to the petitioner, since he got some medical issues, he could not file the appeal within the original limitation period and in proper format.

7. In view of the above, this Court is inclined to set aside the impugned rejection order dated 23.03.2025, since the reason assigned by the petitioner appears to be genuine.

8. Accordingly, this Court passes the following order:

i) The impugned order dated 23.03.2025, 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.

iii) Thereafter, the second 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.,

vm

To

1.The Assistant Commissioner (ST) (FAC),
Hosur South I Circle,
Hosur.

2.The Deputy Commissioner (CT), (Appeals)
Salem.

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