IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.24158, 24519, 24178, 24594, 24596, 24600, 30178, 30179, 30182, 30188, 30193 & 30185 of 2025
and
W.M.P.Nos.27181, 27182, 27184, 27186, 27204, 27205, 27706, 27708, 27712, 27713, 27718, 27719, 33851, 33852, 33853, 33855, 33859, 33862, 33864, 33868, 33874, 33876, 33857 & 33869 of 2025

Sellaperumal Muthusamy
13, Fazal Nagar, C, Thirunariyur,
Chidambaram Cuddalore 608 001

... Petitioner in all petitions

Vs.

1. The Commercial Tax Officer
Office Of The Joint
Commissioner(st)(intelligence), Cuddalore
Division, Cuddalore-607 001

2. The State Tax Officer, (Intelligence)
The State Tax Officer, (Intelligence)
Office of the Joint Commissioner (ST) (Intelligence)
Cuddalore Division, Cuddalore - 607 001

3. The Appellate Deputy Commissioner (ST)
The Appellate Deputy Commissioner (ST)
Camp Office (GST), No. 4, Bharathiyar Salai,
Fort Round Road, Vellore 632 001

... Respondents in all petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari,

call for the records pertaining to the impugned order vide DRC 07 issued in Ref. No. ZD330224163537H dated 27.02.2024 by the 1st respondent for the assessment year 2017-2018 and quash the same

call for the records pertaining to the impugned order vide DRC 07 in Ref. No. ZD3306240464600 dated 07.06.2024 by the 1st respondent for the assessment year 2022-2023 and quash the same

Call for the records pertaining to the impugned order vide DRC 07 in Ref. No. ZD330224162924H dated 27.02.2024 by the 1st respondent for the assessment year 2021-2022 and quash the same

call for the records pertaining to the impugned order vide DRC 07 in Ref. No. ZD330224163068M dated 27.02.2024 by the 1st respondent for the assessment year 2018-2019 and quash the same

call for the records pertaining to the impugned order vide DRC 07 in Ref. No. ZD330224163856B dated 27.02.2024 by the 1st respondent for the assessment year 2019-2020 and quash the same

call for the records pertaining to the impugned order vide DRC 07 in Ref. No. ZD330224163404S dated 27.02.2024 by the 1st respondent for the assessment year 2020-2021 and quash the same

call for the records pertaining to the impugned order in appeal vide FORM GST APL-02 issued in Ref. No. ZD330325060752L dated 11.03.2025 by the 3rd respondent for the assessment year 2017 - 2018 and quash the same

call for the records pertaining to the impugned order in appeal vide FORM GST APL-02 issued in Ref. No. ZD330325060770N dated 11.03.2025 by the 3rd respondent for the assessment year 2018 - 2019 and quash the same

call for the records pertaining to the impugned order in appeal vide FORM GST APL-01 issued in Ref. No. ZD330325060744I dated 11.03.2025 by the 3rd respondent for the assessment year 2019 - 2020 and quash the same

call for the records pertaining to the impugned order in appeal vide FORM GST APL-02 issued in Ref. No. ZD330225251193S dated 11.03.2025 by the 3rd respondent for the assessment year 2021 - 2022 and quash the same

call for the records pertaining to the impugned order in appeal vide FORM GST APL-02 issued in Ref. No. ZD330325060737D dated 11.03.2025 by the 3rd respondent for the assessment year 2022 - 2023 and quash the same

call for the records pertaining to the impugned order in appeal vide FORM GST APL-02 issued in Ref. No. ZD330325060763I dated 11.03.2025 by the 3rd respondent for the assessment year 2020 - 2021 and quash the same

For Petitioner
in all petitions : Mr.Derrick Sam

For Respondent
in all petitions : Mr.C.Harsha Raj, SGP

COMMON ORDER

These writ petitions have been filed challenging 5 impugned assessment orders dated 27.02.2024 and one impugned assessment order dated 07.06.2024 and 6 appeal rejection orders dated 11.03.2025 by the respondents.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondents. By consent of the parties, the 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, initially, the impugned assessment orders were passed by the respondent. Aggrieved over the said assessment order, the respective appeals were preferred by the petitioner. However, since the petitioner had met with an accident and hospitalized, the said appeals were filed

belatedly and hence, the appeal was rejected by the respondent, vide impugned rejection orders dated 11.03.2025, on the aspect of limitation. Hence, he requests this Court to condone the delay subject to any terms.

5. On the other hand, the learned Special Government Pleader appearing for the respondents would submit that the delay may be condoned subject to terms 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 assessment orders came to be passed on 27.02.2024 in 5 petitions and on 07.06.2024 in one petition. Aggrieved over the same, the appeals were belatedly preferred by the petitioner, i.e., with a delay of 60 days & 32 days respectively. Since the delay was beyond the condonnable period, the said appeal was rejected by the

respondent vide 6 impugned rejection orders dated 11.03.2025. According to the petitioner, since the petitioner had met with an accident and hospitalized, there was delay in filing the appeals.

8. The above reason assigned by the petitioner, for the delay in filing the appeals against the assessment orders, appears to be genuine. In such view of the matter, this Court is inclined to condone the delay, in filing the appeals against the impugned assessment orders.

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, this Court directs the petitioner to pay additional 5% of the disputed tax amount to the respondents in each case, as agreed by the petitioner. Accordingly, this Court passes the following order:-

> (i) Accordingly, all the 6 appeal rejection order dated 11.03.2025 passed by the 3rd respondent is set aside and the delay in filing the appeal before the 3rd respondent is hereby condoned, subject to the payment

of additional 5% of the disputed tax amount by the petitioner to the respondents in each case.

(ii) The 3rd respondent is directed to take the appeals on record and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible.

9. With the above directions, the writ petitions in W.P.Nos.30178, 30179, 30182, 30188, 30193 & 30185 of 2025 are disposed of.

10. In view of the above order, the writ petitions in W.P.Nos.24158, 24519, 24178, 24594, 24596 & 24600 of 2025, which were filed against the assessment orders, are closed. No costs. Consequently, the connected miscellaneous petitions are also closed.

13.08.2025

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

To

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Commissioner(st)(intelligence), Cuddalore
Division, Cuddalore-607 001

2. The State Tax Officer, (Intelligence)
The State Tax Officer, (Intelligence)
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KRISHNAN RAMASAMY.J.,

nsa

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