IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-07-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 24647 of 2025
AND
WMP NO. 27786 OF 2025,WMP NO. 27788 OF 2025

Tvl. M. Kannan Engineering Contractors
(Rep by its Managing Partner Mr.M.Kannan),
No. 7 of 119A 6, Devanankurichi,
Tiruchengode, Namakkal District 637209.

Petitioner(s)

Vs

The Deputy Commissioner(CT)-GST
On Behalf Appellate Authority,
Commercial Tax Building,
Salem-636 007

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarifiled Mandamus, to call the records of the impugned order with Reference. No. ZD3304251152030 dated 15.04.2025 in connection with GSTIN 33ABHFM3788MIZO passed by the respondent herein and quash the same and also to direct the respondent to entertain the appeal submitted on 14-11-2024 by accepting the online and offline documents.

For Petitioner(s): MR.N Chandirasekar

For Respondent(s): Ms.P.Selvi,
Government Advocate (t)

ORDER

This writ petition has been filed by the petitioner challenging the appeal rejection order dated 15.04.2025, passed by the respondent.

2.Ms.P.Selvi, learned Government Advocate (Taxes), takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel appearing for the petitioner would submit that, in the present case, the petitioner preferred an appeal against the assessment order dated 18.07.2024 relating to the tax period 2022-23, within 120 days limit prescribed under Section 107 of the GST Laws. But, inadvertendly the petitioner failed to annex the relevant documents along with the appeal in APL-01. Therefore, the respondent rejected the appeal on the ground of incomplete application. Hence, he prayed to grant one more opportunity to re-present the appeal before the respondent along with relevant documents, on any terms including any condition of additional pre-deposit and provide an opportunity to the petitioner to putforth their case by way of appeal.

5.Learned Government Advocate appearing for the respondent would submit that since the petitioner failed to furnish relevant documents, the appeal got rejected and there is no fault on the part of the respondent in rejecting the appeal. She would further submit that if the Court intend to consider the request of the petitioner, appropriate orders may be passed, subject to any terms.

6.Heard the learned counsel appearing for the petitioner as well as the learned Government Advocate appearing for the respondent and perused the materials available on record.

7.Considering the above submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent and upon perusal of the materials, it is evident that the petitioner had inadvertendly failed to upload the relevant documents along with appeal in APL-01 filed against the assessment order dated 18.07.2024 and therefore, the respondent rejected the appeal on the ground of incomplete application. Though there is no fault on the part of the respondent in rejecting the appeal, considering the request of the petitioner and in the interest of justice, this Court is inclined to grant one more opportunity to the petitioner to put forth their case before the respondent. Accordingly, this Court pass the following orders:-

(i) The order impugned herein is set aside and the petitioner is directed to re-present the appeal within a period of two weeks from the date of receipt of a copy of this order, on condition to deposit 5% of the disputed tax demand, in addition to 10% statutory pre-deposit, i.e totally 15% of the disputed tax amount in respect of the impugned assessment period.

(ii) The Appellate Authority is directed to take the appeal on record and consider the said appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

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

09-07-2025

rst

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

To

The Deputy Commissioner(CT)-GST
On Behalf Appellate Authority,
Commercial Tax Building,
Salem-636 007.

KRISHNAN RAMASAMY J.

rst

WP No. 24647 of 2025

AND

WMP NO. 27786 OF 2025,

WMP NO. 27788 OF 2025

09-07-2025