IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.07.2025

CORAM

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

**W.P.No.24143 of 2025**
**& W.M.P.Nos.27151 & 27152 of 2025**

M/s.All Tech Engineering Works (33 ABDFA2215M1ZS),
Rep. by its Partner Chinnain Ramesh,
8/34, Kamaraj Street, Sanganoor Main Road,
Ganapathy, Coimbatore - 641 006. ... Petitioner

**Vs.**

1.The Deputy State Tax Officer-2,
Ganapathy Assessment Circle,
CT Building, First Floor,
Dr.Balasundaram Road,
Coimbatore - 641 018.

2.The Appellate Deputy Commissioner ST,
CT Building, Ground Floor,
Dr.Balasundaram Road,
Coimbatore - 641 018. ... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the impugned Appeal rejection intimation on the file of the Second

Respondent in Form GST APL - 02 dated 24.03.2025 and quash the same and direct the second respondent to admit the appeal.

| | | |
|---|---|---|
| For Petitioner | : | Mr.J.Madhusuthanan |
| For Respondents | : | Ms.P.Selvi,<br>Government Advocate (T) |

**ORDER**

This writ petition has been filed challenging the impugned order dated 24.03.2025 passed by the second respondent.

2. Ms.P.Selvi, 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 25.04.2024 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 and ill health, 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 within a period of limitation, the second respondent rejected the same vide rejection order dated 24.03.2025. 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 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 assessment order came to be passed by the first respondent on 25.04.2024. Aggrieved over the same, an appeal was preferred by the petitioner on 29.08.2024, i.e., with a delay of 4 days. Since the delay was beyond the condonable period, the said appeal was rejected by the second respondent vide impugned order dated 24.03.2025. 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 24.03.2025, since the reason assigned by the petitioner appears to be genuine.

8. Accordingly, this Court passes the following order:

i) The impugned order dated 24.03.2025, 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.

**07.07.2025**

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

**KRISHNAN RAMASAMY.J.,**

vm

To

1.The Deputy State Tax Officer-2,
Ganapathy Assessment Circle,
CT Building, First Floor,
Dr.Balasundaram Road,
Coimbatore - 641 018.

2.The Appellate Deputy Commissioner ST,
CT Building, Ground Floor,
Dr.Balasundaram Road,
Coimbatore - 641 018.

**W.P.No.24143 of 2025**
**and W.M.P.Nos.27151 & 27152 of 2025**

**07.07.2025**