IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 03.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.23990 of 2025
& W.M.P.No.26974 of 2025

Tvl.Vijay & Co.,
Rep. by Saravanan Vijayakumar,
No.141-25, J N Salai,
Arumbakkam,
Chennai - 600 106. ... Petitioner

Vs.

1.The Deputy Commissioner (ST),
GST-Appeal, Chennai-1,
Main Building, 2nd Floor,
No.1, Greams Road,
Chennai - 600 006.

2.The Assistant Commissioner (ST),
Arumbakkam Assessment Circle,
Arumbakkam:Central-II:
Chennai Central,
No.1, Greams Road, 4th Floor,
PAPJM (Annexe) Building,
Chennai - 600 006. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records of the case relating to the Memorandum Order ARN/AD330625030569Z/A2 dated 17.06.2025 of the first respondent and to quash the same and thereby direct the first respondent to restore the Appeal filed by the petitioner and to pass a reasoned order.

For Petitioner	:	Mr.J.Shankarraman
For Respondents	:	Mrs.K.Vasanthamala, Government Advocate (T)

ORDER

This writ petition has been filed challenging the impugned order dated 17.06.2025 passed by the first respondent.

2. Mrs.K.Vasanthamala, 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, an assessment order came to be passed by the 2nd respondent on 10.02.2025. 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 2 days. Since the said delay is beyond the condonable period, the appeal was rejected by the first respondent, vide rejection order dated 17.06.2025, on the aspect of limitation. Hence, he 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 assessment order came to be passed on

10.02.2025. Aggrieved over the same, an appeal was belatedly preferred by the petitioner on 12.06.2025, i.e., with a delay of 2 days. Since the delay was beyond the condonable period, the said appeal was rejected by the first respondent vide impugned order dated 17.06.2025. According to the petitioner, since the assessment order was uploaded in the portal, they remained unaware of the said order and hence, 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 17.06.2025, since the reason assigned by the petitioner appears to be genuine.

8. Accordingly, this Court passes the following order:

> i) The impugned order dated 17.06.2025, 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 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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To
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KRISHNAN RAMASAMY.J.,

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