IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 08.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24491 of 2025
& W.M.P.Nos.27598 & 27599 of 2025

Tvl SLV Concrete GSTIN
33ADJFS6104R1ZM
Survey No.167/2D, Bukkasagaram Village,
Dorpalli Panchayat, Schoolagiri taluk,
Krishnagiri and another

... Petitioner

Vs.

1. Deputy Commissioner GST Appeals
Integrated Commercial Tax Building 17 Pitchards
Road, Hasthampatit, Salem 635 007.

2. The State Tax Officer
Inspection - 5, O/o. The Joint Commissioner
(ST) (Int), No.3/47, Sapthagiri Complex,
Hosur Division

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, quashing the impugned GST APL 02 with reference no. ZD33062509516783 dated 10.06.2025, passed by the first respondent rejecting the appeal filed by the Petitioner as the same is being arbitrary, without authority of law and in violation of the principles of natural justice and direct the 1st Respondent to decide the appeal on merits

For Petitioner : Mr.G.Natarajan

For Respondent : Mr.C.Harsha Raj, SGP

ORDER

This writ petition has been filed challenging the impugned order dated 10.06.2025 passed by the 1st respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, aggrieved over the assessment order dated 08.11.2024, the petitioner had made an attempt to file an appeal against the said order. While filing such appeal, the option of "admitted liability" will be mandatorily enabled in the portal, which means, the petitioner had admitted the entire tax liabilities. The said option of "admitted liabilities"

has to be manually modified into "disputed liabilities" by the petitioner. However, being unaware of the said procedure, the petitioner filed a rectification application, which was dismissed vide order dated 09.05.2025. Due to the pendency of the aforesaid rectification applications, there was a delay in filing the appeal. Since the said delay is beyond the condonable period, the said appeal was rejected by the respondent, vide impugned rejection order dated 10.06.2025, on the aspect of limitation. Hence, he requests this Court to condone the delay in filing the appeal on any terms.

4. On the other hand, the learned Special Government Pleader appearing for the respondent requests this Court to pass any appropriate orders with regard to the filing of appeal on terms.

5. Heard the learned counsel for the petitioner and and the learned Special Government Pleader for the respondent and also perused the materials available on record.

6. In the case on hand, initially, the petitioner had made an attempt to file an appeal against the assessment order. While filing such appeal in the portal, the option of "admitted liability" will be mandatorily enabled, which has to be manually modified into "disputed liabilities" by the petitioner. However, being unaware of the said procedure, the petitioner filed a rectification application, which was dimissed vide order dated 09.05.2025. Due to the pendency of said rectification application, the petitioner was unable to file the appeal within time.

7. The above reason assigned by the petitioner, for the delay in filing the appeal against the assessment order, appears to be genuine. In such view of the matter, this Court is inclined to condone the delay, in filing the appeal against the assessment order, on terms.

8. 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 the cost of Rs.10,000/-, as agreed by the petitioner. Accordingly, this Court passes the following order:-

(i) Accordingly, the rejection order dated 10.06.2025 passed by the 1st respondent is set aside and the delay in filing the appeal before the 1st respondent is hereby condoned, on condition that the petitioner shall pay a sum of Rs.10,000/- (Rupees Ten Thousand Only) to The Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, within a period of two weeks from the date of receipt of a copy of this order.

(ii) Upon payment of the said amount, the 1st respondent is directed to take the appeal 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, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

08.07.2025

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

To

1. Deputy Commissioner GST Appeals
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2. The State Tax Officer
Inspection - 5, O/o. The Joint Commissioner (ST) (Int), No.3/47, Sapthagiri Complex, Hosur Division

KRISHNAN RAMASAMY.J.,

nsa

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(2/2)