IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24838 of 2025
& W.M.P.Nos.28005 & 28006 of 2025

Tvl. Ocean Life Spaces Private Limited,
Rep. by the authorised signatory,
Mr.Rapaka Venkata Raman,
MF-1, CIPET Hostel Road, Industrial Estate,
Guindy, Chennai - 600 032. ... Petitioner

Vs.

1.The State Tax Officer,
Alandur Assessment Circle,
Room No.352, Third Floor,
Integrated building for Commercial Taxes &
Registration Department, (South Tower),
Nandanam, Chennai - 600 035.

2.The Deputy Commissioner (GST Appeal), Chennai - II
PAPJM Building, Greams Road,
Chennai - 600 006. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of impugned order u/s.73 dated 30.04.2024 having reference No.ZD3304242605888 for the F.Y.2018-19 passed by the first respondent and the impugned orders passed by the second respondent in Form GST APL-02 dated 23.10.2024 having reference No.AD331024014307Q and Form GST APL-02 dated 24.04.2025 having Reference No.AD3310240627963 and quash the same.

For Petitioner	:	Mr.Anandh.S
For Respondents	:	Mr.C.Harsha Raj, Special Government Pleader (T)

ORDER

This writ petition has been filed challenging the impugned orders dated 30.04.2024, 23.10.2024 & 24.04.2025, respectively passed by the respondents.

2. Mr.C.Harsha Raj, learned Special Government Pleader, 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, a show cause dated 28.12.2023 followed by three reminders dated 31.01.2024, 22.02.2024 and 14.03.2024 were uploaded by the first respondent in the GST common portal. Since the petitioner was not aware of those notice and reminders, they failed to file their reply within the time. Under these circumstances, the assessment order dated 30.04.2024 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, 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 38 days. Since the delay is beyond the condonable period, the second respondent rejected the same vide rejection order dated 23.10.2024. As the rejection of appeal was on account of some technical error, the petitioner re-filed the same appeal on 26.10.2024, which was also rejected on 24.04.2025, on the ground of limitation. Hence, he prayed to condone the delay in filing the appeal on any terms including any condition of additional pre-deposit.

4. On the other hand, the learned Special Government Pleader 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 Special Government Pleader 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 30.04.2024. Aggrieved over the same, an appeal was preferred by the petitioner on 08.10.2024, i.e., with a delay of 38 days. Since the delay is beyond the condonable period, the said appeal was rejected by the second respondent vide impugned order dated 23.10.2024. As the rejection of appeal was on account of some technical error, the petitioner re-filed the same appeal on 26.10.2024, which was also rejected on 24.04.2025, on the ground of limitation. According to the petitioner, since they remained unaware of the said order and hence, they were 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 pre-deposit while filing the appeal, considering the delay of 38 days, this Court directs the petitioner to pay additional 10% of the disputed tax amount, as agreed by the petitioner, to the respondents. Accordingly, this Court passes the following order:

> i) The impugned rejection orders dated 23.10.2024 & 24.04.2025 are set aside and the delay of 38 days in filing the appeal against the assessment order is hereby condoned, subject to the payment of additional 10% of the disputed tax amount by the petitioner to the respondent-Department.
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> ii) If the appeal filed by the petitioner was completely returned, the petitioner is directed to file a fresh appeal, within a period of four weeks from the date of receipt of a copy of this order.
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> 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.

09.07.2025

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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