IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-07-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 25285 of 2025
AND
WMP NO. 28467 OF 2025,WMP NO. 28468 OF 2025

M/S.SBA Associates,
Rep by its Proprietor, S.S. Babu,
No.1A, Selva Vinayagar Koil Street
Sekar Nagar Ashok Nagar Chennai-83.

Petitioner(s)

Vs

The State Tax Officer (ST),
Ashok Nagar Assessment Circle,
No.1, Greams Road, Annex Building,
PAPJM Building, Chennai-06.

Respondent(s)

PRAYER:-Writ Petition filed under article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records on the file of the respondent and to quash the impugned assessment order dated 20.02.2025 bearing no.33AEFPB4865H1ZP/2020-21 passed by the respondent as arbitrary.

For Petitioner(s): Mr.J.Ashish

For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Government Advocate (taxes)

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 20.02.2025, passed by the respondent for the Financial Year 2020-21.

2.Ms.Amirta Poonkodi Dinakaran, 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.When this matter was taken up for hearing, the learned counsel for the petitioner would submit that the petitioner is willing to file an appeal against the impugned assessment order dated 20.02.2025. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to grant liberty to the petitioner to file an appeal.

5.He would further submit that since the show cause notice and the reminders were uploaded in the portal and therefore, the petitioner was unaware of the assessment proceedings and they could not file their reply and consequently the impugned assessment order came to be passed. Even the impugned assessment order was also uploaded in the portal, due to which the petitioner lost the appeal remedy as well. Further, now the petitioner is ready and willing to pay 15% of the disputed tax amount, i.e., 10% towards statutory pre-deposit for filing the appeal along with additional pre-deposit of 5% and hence, he requests this Court to condone the delay in filing the appeal and grant a liberty to prefer an appeal.

6.In reply, the learned Government Advocate appearing for the respondent would submit that if the Court satisfied with the reason assigned by the petitioner for condonation of delay, as per the voluntary submissions made by the learned counsel for the petitioner, subject to the deposit of 5% of the disputed tax demand in addition to the 10% pre-deposit, in respect of the impugned assessment period, the Court may direct the petitioner to pursue the appeal.

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

8.Though the petitioner prayed for larger relief, he had restricted his relief and requested this Court to condone the delay in filing the appeal against the impugned assessment order since it will be sufficient to meet out the case of the petitioner. Further, the reason assigned by the petitioner, for the delay in filing the appeal against the assessment order, appears to be genuine.

9.In view of the above, though this petition has been filed challenging the impugned order dated 20.02.2025, considering the submissions made by the petitioner, this Court is inclined to condone the delay in filing the appeal against the impugned assessment order.

10.Accordingly, this Court pass the following orders:-

(i) The delay in filing the appeal against the impugned assessment order dated 20.02.2025 is hereby condoned on condition to deposit 5% of the disputed tax demand over and above the 10% statutory pre-deposit, in respect of the impugned assessment period.

(ii) The petitioner is directed to file appeal within a period of two weeks from the date of receipt of a copy of this order.

(iii) In such case, 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.

11.With the above directions, this writ petition is dismissed as withdrawn. No costs. Consequently, the connected miscellaneous petitions are also closed.

15-07-2025

rst

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

To

The State Tax Officer (ST)
Ashok Nagar Assessment Circle,
No.1, Greams Road, Annex Building,
PAPJM Building, Chennai-06.

KRISHNAN RAMASAMY J.

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