IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-07-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 25336 of 2025
AND
WMP NO. 28516 OF 2025,WMP NO. 28517 OF 2025

Kumaran Enterprises,
Rep By Its Proprietor Selvaraj.J,
S/o.Nallusamy,
No 8 Mount Ponnamallee Trunk Road
Karapakkam Porur Chennai,
Tamilnadu-600 116.

Petitioner(s)

Vs

1. The Appellate Deputy Commissioner (ST),
ST Appeals , Chennai-1,
#1, PAPJM Building (Annexure),
Third Floor, Greams Road, Chennai-600 006.

2.The Deputy Commissioner (ST) (GST),
Poonamallee Zone, Kancheepuram Division,
Integrated Commercial Taxes Building,
No 4/109, III Floor, Bangalore Chennai Highways,
Varadharajapuram, Nazerathpettai, Chennai – 600 123.

3.The Assistant Commissioner (ST),
Porur Assessment Circle, Poonamallee,
Integrated Commercial Taxes Building,
No 4/109, III Floor, Bangalore Chennai Highways,
Varadharajapuram, Nazerathpettai, Chennai – 600 123.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, to call for records of the order of assessment order in DRC-07 bearing Ref No.ZD330225149556D in GSTIN.33ATUPS9654D1Z1/2020-21 dated 15.02.2025 passed by the third respondent and consequently direct the 1st respondent to condone 5 days delay in filing the appeal beyond the statutory period and admit the appeal by lift the bank attachment notice in DRC-13 issued by the second respondent.

For Petitioner(s): Mr.M.R.Radhakrishnan

For Respondent(s): Mr.T.N.C.Kaushik
Addl. Govt. Pleader (taxes)

ORDER

This writ petition has been filed by the petitioner to call for records of the order of assessment order in DRC-07 bearing Ref No.ZD330225149556D in GSTIN.33ATUPS9654D1Z1/2020-21 dated 15.02.2025 passed by the 3rd

respondent and consequently direct the 1st respondent to condone 5 days delay in filing the appeal beyond the statutory period and admit the appeal by lift the bank attachment notice in DRC-13 issued by the 2nd respondent.

2.Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes), takes notice on behalf of the respondents.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that aggrieved over the impugned assessment order dated 15.02.2025, the petitioner attempted to file an appeal before the 1st respondent through online with a delay of 5 days, beyond the condonable period. However, since there was a delay beyond the condonable period, the GST portal restricted the petitioner from filing an appeal.

5.He would further submit that the petitioner was not aware of the assessment proceedings initiated against him. Since the petitioner did not receive any notice through physical mode of service, he was not aware of the same and he could not participate in the proceedings and therefore, the impugned order came to be passed in *ex parte* and he has also lost the appeal remedy. Hence, the present writ petition has been filed seeking to condone the delay in filing the appeal and to direct the 1st respondent to take the appeal on record, on any terms.

6.Learned Additional Government Pleader appearing for the respondents would submit that if the Court satisfied with the reason assigned by the petitioner for the delay, the Court may condone the delay subject to any terms.

7.Heard the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for the respondents and perused the materials available on record.

8.Considering the submission made by the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondents, it appears that the petitioner was unable to prefer an appeal through online since he attempted to file an appeal beyond the limitation period. However, the reason assigned by the petitioner, for the delay in filing the appeal against the assessment order, appears to be genuine. Therefore, this Court is inclined to condone the delay in filing the appeal against the impugned assessment order. Accordingly, this Court passes the following order:-

> (i) The delay in filing the appeal against the impugned assessment order dated 15.02.2025 is hereby condoned subject to the payment of costs of Rs.5,000/- 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 copy of this order.
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> ii) The petitioner is directed re-present the appeal within a period of two weeks from the date of receipt of copy of this order.

iii) The Appellate Authority is directed to take the appeal on record without insisting upon the limitation aspect, subject to the payment of the aforesaid costs and the statutory pre-deposit.

9.With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

14-07-2025

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

To

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KRISHNAN RAMASAMY J.

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