



W.P.No.25110 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.25110 of 2025
& W.M.P.Nos.28289 & 28291 of 2025

Dinesh Jain
(Proprietor siddha Garments)
99, No.99, Thiruvalluvar Street,
Ab Nagar, Gandhi Nagar(P),
Tiruppur.- 641 603 Tamil Nadu.

... Petitioner

Vs.

1. Commercial Tax Officer
Tiruppur Kongu Nagar Circle,
Commercial Taxes Building,
Tiruppur Kumaran road,
Tiruppur- 641 607, Tamil Nadu.

2. Deputy commissioner
Salem, Tamil Nadu

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in the file of the Respondents and quash the Impugned Order under section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and



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Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 dated 20.08.2024 and having Reference Number ZD330824161175F and its annexure dated 20.08.2024 in GSTIN.33AGCPJ5040P1ZE/2019-20 passed by the First Respondent for FY 2019-20 along with the acknowledgement in Form GST APL-02 dated 19.05.2025 having Reference Number ZD330525192770A issued by the Second Respondent under Rule 108(3) of Central Goods and Services Tax Rules, 2017/ Tamil Nadu Goods and Services Tax Rules, 2017 for the FY 2019-20

For Petitioner : Mr.K.Subash Anbarasu
For Mr.N.V.Balaji

For Respondent : Mr.V.Prasanth Kiran, GA

ORDER

This writ petition has been filed challenging the impugned assessment order dated 20.08.2024 and the appeal rejection order dated 19.05.2025 passed by the respondents.

2. Mr.V.Prashanth Kiran, learned Government Advocate, takes notice on behalf of the respondents. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.



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3. The learned counsel for the petitioner would submit that in this case, initially, the show cause notice was issued by the respondent on 18.05.2024, for which a detailed reply was filed by the petitioner on 23.07.2024. However, without considering the said reply, a non-speaking assessment order dated 20.08.2024 came to be passed by the respondent. Aggrieved over the said assessment order, the rectification application came to be filed by the petitioner, however, the same was dismissed vide order dated 28.02.2025. Thereafter, the appeal against the aforesaid assessment order was preferred by the petitioner. However, due to the pendency of the aforesaid rectification application, there was a delay of 162 days in filing the appeal. Since the said delay is beyond the condonable period, the appeal was rejected by the respondent, vide impugned rejection order dated 19.05.2025, on the aspect of limitation. Hence, this writ petition has been filed.

4. Further, he would submit that the petitioner had already paid 10% towards statutory pre-deposit while filing the appeal and now, he is willing to pay additional pre-deposit of 10% of disputed tax amount.

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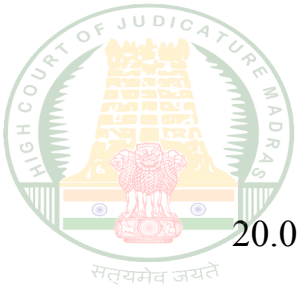
Therefore, he requests this Court to condone the delay in filing the appeal.

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5. On the other hand, the learned Government Advocate appearing for the respondents would submit that in this case, after the passing of impugned assessment order, a rectification application was filed by the petitioner and the same was rejected by the respondent vide order dated 28.02.2025. Thereafter, the appeal, which was filed by the petitioner with a delay of 162 days, was also rejected on the aspect of limitation vide order dated 19.05.2025. Hence, he would contend that the said delay has occurred only due to the fault on the part of the petitioner and requests this Court to pass appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents and also perused the materials available on record.

7. In the case on hand, the assessment order came to be passed on



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20.08.2024. Aggrieved over the same, the appeal was belatedly preferred

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by the petitioner, i.e., with a delay of 162 days. Since the delay was beyond the condonnable period, the said appeal was rejected by the respondent vide impugned order dated 19.05.2025. According to the petitioner, they had filed the rectification application against the assessment order and the same was dismissed vide order dated 28.02.2025. Hence, due to the pendency of rectification application, they were unable to file the appeal within time.

8. 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 impugned assessment order, on terms.

9. Therefore, though the petitioner had already paid 10% of the disputed tax amount as statutory pre-deposit while filing the appeal, considering the delay of 162 days, this Court directs the petitioner to pay additional 10% of the disputed tax amount to the respondents, as agreed by the petitioner. Accordingly, this Court passes the following order:-



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(i) Accordingly, the appeal rejection order dated 19.05.2025 passed by the 2nd respondent is set aside and the delay of 162 days in filing the appeal before the 2nd respondent is hereby condoned, subject to the payment of additional 10% of the disputed tax amount by the petitioner to the respondents.

(ii) Upon payment of the said amount, the 2nd 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.

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

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Speaking/Non-speaking order

Index : Yes / No

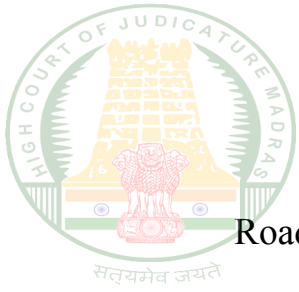
Neutral Citation : Yes / No

nsa

To

1. Deputy Commercial Tax Officer II
Nandanam Assessment Circle,
No 46, Mylapore Taluk Office, Greenways

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Road, Chennai 600 028

2. Deputy Commissioner (CT)
Chennai II, Ct Main Building, 2nd Floor,
Chennai



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KRISHNAN RAMASAMY.J.,

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