IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 25.07.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.25281 of 2022
and
W.M.P.No.24243 of 2025

M/s.Surya Transport
rep. by its Proprietor, Selvaraj ...Petitioner

Vs.

The Appellate Authority
Cum Deputy Commissioner (ST) (FAC)
GST-Appeal, Chennai – II, C.T.Annexe Building
3rd Floor, No.1, Greams Road, Chennai – 600 006. ...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records pertaining to the impugned order dated 27.07.2022 in Rc.No.570/2022/A1 of the respondent and to quash the same and consequently, to direct the respondent to consider the petitioner's Appeal Petition dated 25.07.2022 and to dispose of the same on merits.

For Petitioner : M/s.Preethikaa.R.
For Mr.D.R.Arun Kumar
For Respondent : Mr.C.Harsha Raj,
Special Government Pleader (T)

Order

The challenge in this Writ Petition is to the order passed by the respondent dated 27.07.2022 and to quash the same and consequently, to direct the respondent to consider the petitioner's Appeal Petition dated

25.07.2022 and to dispose of the same on merits.

2. The learned counsel appearing for the petitioner would submit that a demand notice dated 07.03.2022 was issued by the State Tax Officer; that challenging the demand notice dated 07.03.2022, the petitioner filed the Appeal on 25.07.2022, but, the respondent rejected the Appeal vide order dated 27.07.2022 on the ground of delay of 14 days, and, challenging the said order, the present Writ Petition is filed.

2.1 The learned counsel for the petitioner would submit that the petitioner was not aware of the demand notice dated 07.03.2022 issued by the State Tax Officer as, the said order was not communicated to the petitioner in person but was only uploaded via. Portal, and only when the petitioner received a consequential demand notice dated 15.07.2022, the petitioner came to know of the demand order dated 07.03.2022, immediately, the petitioner took steps for filing the Appeal and in doing so, there happened to be a delay of 14 days. Therefore, it is submitted that the delay is neither wilful nor wanton and hence, prays for setting aside the impugned order of rejection of the Appeal.

3. Mr.C.Harsha Raj, learned Special Government Pleader (T) for respondent would submit that since the Appeal was filed beyond the condonable period of limitation, the same was rejected by the respondent/Appellate Authority, however, in the event, this Court is inclined to set aside the impugned order, the same may be done subject to additional deposit of Rs.5,00,000/- by the petitioner.

4. Heard M/s.Preethikaa.R., learned counsel appearing for the petitioner and Mr.C.Harsha Raj, learned Special Government Pleader (T) for respondent and perused the materials available on record.

5. In the case on hand, it is seen that the order dated 07.03.2022 was not served properly on the petitioner in person but was only uploaded in the webportal, which was unnoticed by the petitioner, and the petitioner came to know of the same, only when the consequential demand notice was issued to the petitioner on 15.07.2022, the petitioner came to know of the order dated

07.03.2022, and immediately upon knowing of the same, the petitioner filed Appeal, however, in doing so, there happened to be a delay of 14 days.

6. Thus, this Court, in the light of the aforesaid facts of the case, in the interest of justice, is inclined to grant one more opportunity to the petitioner to putforth their case before the Appellate Authority by condoning the delay, as the reasons assigned by the petitioner for the delay appears to be genuine. Accordingly, this Court is inclined to pass/issue the following order/direction:-

i) The delay is condoned.

ii) The impugned order of rejection of Appeal passed by the respondent dated 27.07.2022 is set aside, however, the same is subject to the condition that the petitioner pays a sum of Rs.5,00,000/-(Rupees Five Lakhs only) apart from 10% of the statutory pre-deposit made by the petitioner at the time of filing Appeal, within a period of four weeks from the date of receipt of a copy of this order.

iii) Upon production of proof with regard to the aforesaid payment made by the petitioner, the respondent/Appellate Authority is directed to entertain the Appeal and dispose of the same in accordance with law.

iv) It is needless to state, the State Tax Officer shall not precipitate the issue by initiating any recovery proceedings against the petitioner in furtherance of the demand notice dated 15.07.2022 and the same shall be kept in abeyance till the issue is seized of by the Appellate Authority.

7. With the above direction, the Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed

25.07.2025

sd

Index : yes/no
Neutral Citation : yes/no

To

The Appellate Authority
Cum Deputy Commissioner (ST) (FAC)
GST-Appeal, Chennai – II, C.T.Annexe Building
3rd Floor, No.1, Greams Road, Chennai – 600 006.

Krishnan Ramasamy,J.,

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