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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.07.2025

C O R A M

THE HON'BLE MR. JUSTICE **KRISHNAN RAMASAMY**

W.P.No.25717 & 25248 of 2025
and W.M.P.Nos.28895, 28896, 28431 & 28432 of 2025

Sri Sai Steel Traders,
Represented by its Proprietor – S.Senthil,
No.65, Dubankumarasamy Street,
Namakkal – 637 001.

...Petitioner
in both W.Ps

Vs

1.The Deputy Commissioner (ST) (GST Appeals),
Salem and Erode,
Commercial Taxes Building,
Pitchards Road, Salem – 636 007.

2.Assistant Commissioner (ST),
Namakkal (Town) Circle,
Commercial Taxes Building,
Employment Office Campus, Mohanur,
Namakkal – 637 001.

... Respondents
in W.P.No.25717 of 2025

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1.Assistant Commissioner (ST),
Namakkal (Town) Circle,
Commercial Taxes Building,
Employment Office Campus, Mohanur,
Namakkal – 637 001.

2.The Deputy Commissioner (ST) (GST Appeals),
Salem and Erode,
Commercial Taxes Building,
Pitchards Road, Salem – 636 007.

... Respondents
in W.P.No.25248 of 2025

<u>Prayer in W.P.No.25717 of 2025:-</u>Writ Petition filed under article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the impugned order of the 1st respondent passed in Form GST APL-02 in Reference No.ZD330425055282N dated 05.04.2025 and quash the same.

<u>Prayer in W.P.No.25531 of 2025:-</u>Writ Petition filed under article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the impugned order of the 1st respondent passed in GSTIN : 33AJUPS1620B1ZF/2017-2018 dated 28.03.2024 and quash the same.

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For Petitioner : Ms.Divya.A

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

COMMON ORDER

W.P.No.25717 of 2025 has been filed by the petitioner challenging the appeal rejection order dated 05.04.2025 passed in Form GST APL 02 in Reference No. ZD330425055282N, by the 1st respondent/The Deputy Commissioner (ST) (GST Appeals).

W.P.No.25248 of 2025 has been filed by the petitioner challenging the impugned assessment order dated 28.03.2024, passed by the 1st respondent/The Assisstant Commissioner (ST).

2.Mr.C.Harsha Raj, learned Special Government Pleader (T), takes notice on behalf of the respondents. By consent of both parties, the main writ petitions are taken up for disposal at the admission stage itself.

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3.Learned counsel for the petitioner would submit that aggrieved over the impugned assessment order dated 28.03.2024, the petitioner preferred an apepal before the Appellate Authority on 13.07.2024. However, though the appeal has been preferred by the petitioner with the condonable period of delay, the appeal got rejected on the ground that the statements of facts and ground of appeal not uploaded. He would further submit that inadvertendly, the petitioner failed to file the appeal in proper format. Hence, he prayed to set aside the appeal rejection order dated 05.04.2025, with any terms and direct the Appellate Authority to take the appeal on record and decide the matter on merits.

4.Learned Special Government Pleader appearing for the respondent would submit that subject to the payment of 10% of disputed tax demand over and above the 10% statutory pre-deposit, appropriate orders may be passed directing the Appellate Authority to take the appeal on record.

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5.Heard the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondents and perused the materials available on records.

6.Considering the submissions made by the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondents, it is evident that since the petitioner filed an defective appeal without uploading the grounds of appeal, the appeal got rejected by the Appellate Authority. Though there is no fault on the part of the Appellate Authority is rejecting the appeal, considering the plea of the petitioner and in the interest of justice, this Court is inclined to grant one more opportunity to the petitioner, with terms. Accordingly, the following orders are passed.

> (i) The impugned appeal rejection order dated 05.04.2025 is set aside and the petitioner is directed to re-present the appeal on condition to deposit 10% of the disputed tax amount in respect of the impugned assessment period in addition to the 10% statutory deposit already made, as agreed by the petitioner, within a period of two weeks from the date of receipt of a copy of this orders.

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(ii) The Appellate Authority is directed to take the appeal on record without insisting upon the limitation aspect and if it is otherwise in order subject to the verification of aforesaid deposit and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

7.With the above directions, the Writ Petition in W.P.No.25717 of 2025 is disposed of and the writ petition in W.P.No.25248 of 2025 is dismissed. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

18.07.2025

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

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