IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 21.07.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.25365 of 2025
and
W.M.P.Nos.28536 & 28537 of 2025

M.s. A.G.Ispats
rep. by its Partner,
Thiru Anoop Kumar Maheshwari. ...Petitioner

Vs.

1. The Assistant Commissioner (ST)
   Surapattu Assessment Circle,
   Integrated Commercial Taxes Building
   Wall Tax Road, Chennai – 600 003.

2. The Deputy Commissioner (ST)
   GST Appeal, Chennai – 1
   Main Building, II Floor,
   Room No.210, No.1, Greams Road,
   Chennai – 600 006. ...Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records in the impugned assessment order in DRC-07 dated 13.02.2025 uploaded in Ref.No.ZD3302251200726 and impugned Appeal Rejection Order dated 30.06.2025 in Ref.No.ARN/AD3306250539222/2020-21/A1 for the assessment year 2020-21 passed by the respondents and to quash the same.

For Petitioner : Ms.Tyazhini
for M/s.T.Suresh
For Respondents : Mrs.K.Vasanthamala
Government Advocate (T)

Order

The challenge in this Writ Petition is to the order passed by the first respondent dated 13.02.2025 and the Appeal Rejection Order passed by the second respondent dated 30.06.2025 for the assessment year 2020-21 and to quash the same.

2. The learned counsel appearing for the petitioner would submit that as against the assessment order passed by the first respondent dated 13.02.2025, the petitioner preferred a statutory Appeal before the second respondent, however, the second respondent vide the order dated 30.06.2025 rejected the Appeal on the ground of delay and aggrieved by the both the assessment order as well as rejection order of Appeal, the petitioner has filed this Writ Petition.

3. The learned counsel would submit that the reason for the delay in filing the Appeal is neither wilful nor wanton but due to the fact that the petitioner was suffering from Ampullary Carcinoma and was undergoing Chemotherapy, and hence, the Appeal could not be filed within the prescribed time limit but was filed with a delay of 37 days. Therefore, the learned counsel prays for setting aside the impugned order.

4. The learned Government Advocate (T) for the respondents submitted that as the petitioner failed to file Appeal within the prescribed period of limitation, the Appeal was not entertained by the Appellate Authority and came to be rejected, however, in the event, this Court is inclined to condone the delay and direct the Appellate Authority to entertain the Appeal, the same would be complied with.

5. I have given due considerations to the submissions made on either side and perused the materials available on record.

6. In the case on hand, it is seen that the impugned order of assessment was not served properly on the petitioner but was only uploaded in the webportal, which was unnoticed by the petitioner, as the petitioner was undergoing Chemotherapy treatment due to cancer (Ampullary Carcinoma) and after becoming stabilized from the ill-health, the petitioner saw the webportal and came to know of the assessment order and immediately upon knowing of the same, the petitioner instructed their Consultant to file Appeal, however, in doing so, there happened to be a delay of 37 days.

6.1 Thus, this Court, in the light of the aforesaid facts of the case and 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 second respondent dated 30.06.2025 is set aside.

iii) The second respondent/Appellate Authority is directed to restore the Appeal on its file within a period of two weeks from the date of receipt of a copy of this order and shall dispose of the same in accordance with law.

iii) It is needless to state, the first respondent/Assessing Officer shall not precipitate the issue by initiating any recovery proceedings against the petitioner in furtherance of the assessment order 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 are closed.

21.07.2025

sd
Index : yes/no
Neutral Citation : yes/no

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Krishnan Ramasamy,J.,

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