IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.25394 of 2025
& W.M.P.Nos.28556 & 28560 of 2025

Tvl.Are Pee Polymer,
Rep. by its Proprietor,
Thiru Arumugam Ravi,
Shed No.4, 3rd Cross Street,
SIDCO Industrial Estate,
Gummidipoondi - 601 201. ... Petitioner

Vs.

1.Assistant Commissioner (ST),
Gummidipoondi Assessment Circle,
No.32, Integrated Commercial Taxes Building,
Elephant Gate Road, Vepery,
Chennai - 600 006.

2.Deputy Commissioner (ST),
GST Appeal-1,
2nd Floor, Room No.210,
Greams Road,
Chennai - 600 006. ... 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 impugned order in Form DRC-07 in reference number ZD331223137449H dated 19.12.2023 and order in Form APL-02 in reference number ZD3310241613502 dated 22.10.2024 passed by the second respondent and quash the same.

For Petitioner	:	Ms.T.Yazhlini for Mr.Suresh.T
For Respondents	:	Ms.P.Selvi, Government Advocate (T)

ORDER

This writ petition has been filed challenging the assessment order dated 19.12.2023 and the appeal rejection order dated 22.10.2024 passed by the respondents.

2. Ms.P.Selvi, learned Special Government Pleader, takes notice on behalf of the respondents. By consent of the parties, this writ petition is taken up for hearing at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, a show cause dated 22.09.2023, followed by reminder dated

04.11.2023 were issued to the petitioner. Thus, the petitioner filed a detailed reply dated 29.11.2023, however without considering the same, the first respondent passed the impugned assessment order dated 19.12.2023, without providing any opportunity of personal hearing to the petitioner. Thereafter, the appeal against the aforesaid assessment order was preferred by the petitioner with a delay of 5 days. Since the delay was beyond the condonable period, the second respondent rejected the same vide impugned rejection order dated 22.10.2024, on the ground of limitation. Hence, she prayed to condone the delay in filing the appeal on any terms including any condition of additional pre-deposit and she has also made an endorsement to that effect in the case bundle.

4. On the other hand, the learned Government Advocate appearing for the respondents would submit that the delay, in filing the appeal, has occurred only due to the fault on the part of the petitioner and requests this Court to pass appropriate orders.

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

6. In the case on hand, the assessment order came to be passed by the first respondent on 19.12.2023. Aggrieved over the same, an appeal was preferred by the petitioner on 23.04.2024, i.e., with a delay of 5 days. Since the delay was beyond the condonable period, the said appeal was rejected by the second respondent vide impugned order dated 22.10.2024, on the ground of limitation. According to the petitioner, due to some financial difficulties, they are not in a position to file the appeal within time.

7. 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 assessment order, on terms.

8. Therefore, though the petitioner had already paid 10% of the

disputed tax amount as pre-deposit while filing the appeal, considering the delay of 5 days, this Court directs the petitioner to pay additional 5% of the disputed tax amount, as agreed by the petitioner, to the respondents. Accordingly, this Court passes the following order:

> i) The impugned rejection order dated 22.10.2024 is set aside and the delay of 5 days in filing the appeal before the Appellate Authority is condoned, subject to the payment of additional 5% of the disputed tax to the respondents as agreed by the petitioner, within a period of two weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.
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> ii) Upon such payment made by the petitioner, the second respondent/Appellate Authority is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing an sufficient opportunity to the petitioner, as expeditiously as possible.

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

22.08.2025

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

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KRISHNAN RAMASAMY.J.,

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