IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.07.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos.27160, 27164 and 27169 of 2025
and
WMP.Nos.30476,30477,30482,30484,30488 and 30491 of 2025

Tvl.Arunai Computer Forms
Rep by its Proprietor, Mr. Balu Arulmozhi,
No. 22, Pillaiyar Koil Street, Pudur,
Vaniyambadi, Vellore- 635 752. ... Petitioner in all W.P.'s

..Vs..

1. The State Tax Officer (Inspection -1)
O/o Joint Commissioner (ST),
(Intelligence), Vellore Division, No.4,
Bharathiyar Salai, Fort Round Road,
Vellore- 632 001.

2.The Deputy Commissioner (CT)
(GST Appeals)
Commercial Taxes Building,
Bharathiyar Salai, Fort Round Road,
Vellore- 632 001.

... Respondents in all W.P.'s

Prayer in W.P.No.27160 of 2025 : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the impugned order u/s.74 dated 20/06/2024 having reference No. ZD330624189897N passed by the 1st respondent for the tax period from April 2022 to March 2023 and the impugned appeal rejection order in Form GST APL-02 having reference number AD331024042377F dated 25/02/2025 passed by the 2nd respondent and quash the same.

Prayer in W.P.No.27164 of 2025 : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the impugned order u/s.74 dated 10/06/2024 having reference No. ZD330624068233J passed by the 1st respondent for the tax period from April 2018 to March 2019 and the impugned appeal rejection order in Form GST APL-02 having reference number AD331024018123W dated 25/02/2025 passed by the 2nd respondent and quash the same.

Prayer in W.P.No.27169 of 2025 : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the impugned order u/s.74 dated 20/06/2024 having reference No. ZD3306241847817 passed by the 1st respondent for the tax period from April 2021 to March 2022 and the impugned appeal rejection order in Form GST APL-02 having reference number AD331024042361S dated 25/02/2025 passed by the 2nd respondent and quash the same.

For Petitioner : Mr.S.Anandh

(in all W.P.'s)
For Respondents : Ms.P.Selvi
(in all W.P.'s) Government Advocate (Taxes)

COMMON ORDER

Since the issue involved and the relief sought for in all these writ petitions are one and the same, they are taken up together and disposed of by a common order.

2. Ms.P.Selvi, learned Government Advocate (Taxes) takes notice on behalf of the respondents. With consent, the main Writ Petitions are taken up for final disposal at the stage of admission itself.

3. These Writ Petitions have been filed challenging the orders of the 1st respondent dated 20.06.2024 and the consequent orders of the 2nd respondent dated 25.02.2025 and to quash the same

4. The learned counsel for the Petitioner submitted that the 1st respondent issued show cause notices dated ***06.05.2024*** followed by reminder notices to the petitioners on ***13.05.2024, 03.06.2024 and 06.06.2024***. As the petitioner could not collect the required data within the stipulated time, they were not able to file reply to the show cause notice.

Since the petitioner failed to submit its reply to the show cause notices, the 1st respondent passed the assessment orders dated 20.06.2024, 10.06.2024 and 20.06.2024 against the petitioner demanding the payment of tax along with penalty and interest for the Assessment Years 2022-23, 2018-19 and 2021-22. Thereafter, the petitioner filed appeals before the 2nd respondent on 20.10.2024 with a delay of 30 days and the 2nd respondent vide orders dated 25.02.2025 rejected the appeals on the ground of delay.

5.The learned counsel for the petitioner would submit that since the petitioner's auditor had misplaced the papers handed over to him by the petitioner, they could not file appeal within the time. Further, he would submit that though a challenge has been made by the petitioner with regard to impugned assessment orders as well as the orders passed by the 2nd respondent rejecting the appeals, it would suffice if the delay is condoned and the 2nd respondent may be directed to take the appeals on record.

6. The learned Government Advocate (Taxes) appearing for the respondents would submit that since the 2nd respondent has no power to condone the delay beyond the period of limitation, the appeal filed by the

petitioner came to be rejected. Further, he would submit that though opportunity of personal hearing was granted to the petitioner, they failed to appear before the authority and explain the reasons for delay. However, he would fairly submit that the delay may be condoned subject to terms.

7. Heard both sides and also perused the materials available on record.

8. In the present case, it is stated by the petitioner since the petitioner's auditor misplaced the papers handed over to him, they could not file within the time.

9. Considering the facts and circumstances of the case and also the submissions made, this Court is of the view that the reasons assigned by the petitioner for delay in filing the appeal appears to be genuine.

10. In view of the same, this Court is inclined to set aside the orders passed by the 2nd respondent dated 25/02/2025 and condone the delay of 30 days in filing the appeals subject to payment of costs of Rs.5,000/- to the Principal Government Naturopathy Medical College and Hospital.

Accordingly, this Court passes the following order:-

(i) The orders passed by the 2nd respondent dated 25.02.2025 are set aside and the delay of 30 days in filing the is condoned subject to payment of a sum of Rs.5,000/- to the Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, within a period of 2 weeks from the date of receipt of copy of this order.

(ii)On such payment being made, the 2nd respondent is directed to take the appeals on record and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible.

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

25.07.2025

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Index : yes/no
Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

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