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W.P.No.25730 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 15.07.2025

Coram:

The Honourable Mr.Justice KRISHNAN RAMASAMY

W.P.No.25730 of 2025

and W.M.P.Nos.28919 & 28920 of 2025

Tvl.Bullmenn Motors,
Rep. by its Partner,
SF-1, Parsn Anira,
Nanjundapuram Road,
Ramanathapuram,
Coimbatore – 641 036.

...Petitioner

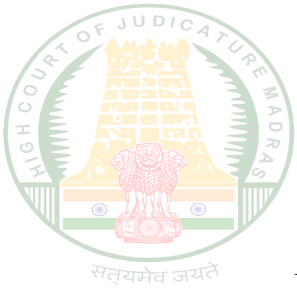
Versus

1.Deputy Commissioner (CT),
Office of Appellate Deputy Commissioner (GST),
Coimbatore.

2.State Tax Officer,
Trichy Road Circle,
Coimbatore.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records relating to the rejection of appeal in FORM GST APL – 02 bearing Reference No.ZD3306252453489 dated 23.06.2025 issued by the 1st Respondent and quash the same and thereby, direct the 1st Respondent to take the appeal filed by the Petitioner against order in Reference No.ZD330125055207R dated 07.01.2025 passed by the 2nd Respondent on record and dispose the appeal on merits.



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For Petitioner : Mr.T.Ramesh
For Respondents : Mr.V.Prashanth Kiran,
Government Advocate (Tax)

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate (Tax) takes notice for the respondents.

2. With the consent of both sides, this writ petition is taken up for final disposal at the admission stage itself.

3. The relief sought in this writ petition is to quash the FORM GST APL – 02 dated 23.06.2025 bearing Reference No.ZD3306252453489 issued by the 1st respondent and direct the 1st respondent to take the appeal filed by the petitioner against Order dated 07.01.2025 Reference No.ZD330125055207R passed by the 2nd Respondent on record and dispose the same on merits.



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4. The case of the petitioner is that the petitioner is a partnership concern engaged in the business of motor-cycles and scooters sales & service. The petitioner has been duly filing their returns and paying all the statutory taxes. On scrutinization of the returns filed by the petitioner for the A.Y.2019-20, following discrepancies were found by the Officials:

- (i) There was a mismatch in the taxable outward supply to the tune of Rs.2,67,43,599/- based on a comparison between the taxable turnover furnished in Form GSTR-3B and Form GSTR-1;
- (ii) There was a input mismatch to the tune of Rs.48,68,722/- upon verification of inward supply between Form GSTR-3B and Form GSTR-2A;
- (iii) There was a difference in the generation of e-way bill and
- (iv) There was a delay in filing Form GSTR-3B returns.

5. In view of the above discrepancies, the 2nd respondent issued a Notice in Form GST DRC – 01A dated 26.05.2022 to the petitioner. In response to the same, the petitioner filed its detailed Reply dated 10.07.2022. However, without considering the petitioner's Reply, the 2nd respondent issued a Show Cause Notice in Form GST DRC – 01 dated



26.05.2024 to the petitioner, proposing to demand tax and interest under

Section 74 of the Tamil Nadu Goods and Services Tax Act, 2017

(hereinafter referred to as “TNGST Act”), to which, the petitioner filed its reply.

6. Under these circumstances, the 2nd respondent vide Adjudication Order dated 07.01.2025, partially accepted the petitioner's reply and dropped the proceedings with regard to demand of differential tax, reversal of ITC and payment of interest for belated filing of returns, but, confirmed the demand of interest on the payment of differential tax and imposed penalty of Rs.5,82,430/- on the alleged non-generation of e-way bill. Aggrieved over the same, the petitioner preferred an appeal dated 16.06.2025 under Section 107 of the TNGST Act before the 1st respondent. However, the 1st respondent vide FORM GST APL – 02 dated 23.06.2025 rejected the petitioner's appeal for the reason “delay in submission of appeal”. Hence, the petitioner has filed this writ petition for the relief stated *supra*.

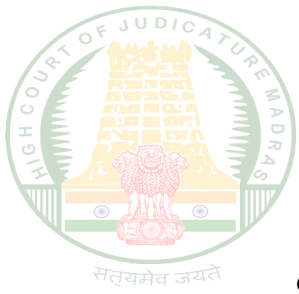


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7. The learned counsel for the petitioner submitted that the petitioner could not file the appeal in time because the managing partner of the petitioner firm was undergoing medical treatment and the petitioner came to know about the Adjudication Order dated 07.01.2025 only after receiving a call from the respondent-Department.

7.1. It is further submitted by the learned counsel for the petitioner that the petitioner filed the appeal immediately after the recovery of petitioner's managing partner, but, there has been a delay in filing the appeal. Therefore, the learned counsel prayed this Court to condone the delay of 70 days in filing the appeal and issue appropriate direction to the 1st respondent to take up the petitioner's appeal.

8. The learned Government Advocate (Tax) appearing for the respondents submitted that the delay of 70 days in filing the appeal may be condoned by this Court and appropriate orders may be passed subject to the condition that the petitioner makes certain payment.



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9. Heard the learned counsel on either side and perused the materials available on record.

10. As far as this case is concerned, as against the Adjudication Order dated 07.01.2025 passed by the 2nd respondent, the petitioner preferred an appeal dated 16.06.2025 under Section 107 of the TNGST Act before the 1st respondent. The petitioner filed the said appeal with a delay of 70 days i.e., 40 days beyond the condonable period since the managing partner of the petitioner firm was undergoing medical treatment and also, the petitioner came to know about the Adjudication Order only after receiving a call from the respondent-Department. The reasons stated by the petitioner for belated filing of appeal appears to be genuine. Hence, this Court pass the following orders:

(i) The delay of 70 days in filing the appeal dated 16.06.2025 before the 1st Respondent is condoned and the appeal is restored on the file of 1st Respondent on condition that the petitioner pays a sum of Rs.10,000/- (Rupees Ten Thousand Only) to the Principal Government Naturopathy Medical College and Hospital, Chennai bearing Account No.7883022723,



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IFSC Code: IDIB000M157, within a period of two weeks from the date of receipt of a copy of this order.

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(ii) After making the aforesaid payment, the petitioner shall produce the payment proof before the 1st Respondent.

(iii) Upon production of said payment proof, the 1st Respondent shall take up the appeal and pass appropriate orders on merits and in accordance with law, if it is otherwise in order.

11. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

15.07.2025

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Index: Yes/No

Speaking Order (or) Non-Speaking Order

Note to Registry: Issue Order Copy on 16.07.2025



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To

1. Deputy Commissioner (CT),
Office of Appellate Deputy Commissioner (GST),
Coimbatore.
2. State Tax Officer,
Trichy Road Circle,
Coimbatore.



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KRISHNAN RAMASAMY, J.

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