IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.07.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.26997 & 27000 of 2025
& W.M.P.Nos.30301, 30303 & 30304 of 2025

Tvl . RDC Concrete(India) Limited
(Formerly known as RDC Concrete (India) pvt Ltd)
(Represented by its
Chief financial officer Mr. Manish Modani)
Plot No. 2/ 129S. No. 55/4d-1,
Avadi Road, Senneerkuppam
Poonamallee Chennai 56

... Petitioner in both petitions

Vs.

1. The Assistant Commissioner (ST)
poonamalle assessment circle,
Station 4/109 3rd floor, Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet Chennai 123

2. The Deputy Commissioner (ST),
GST Appeals Chennai II
Commercial Taxes Main Building
Chennai 600006

... Respondents in both petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the 1st respondent herein, pursuant to his order in GSTIN 33AAACU0108Q1ZF/2018- 2019 dated 30.04.2024 for FY 2018-19, quash the same

calling for the records on the files of the 2nd respondent herein in form GST APL- 02 dated 23.04.2025 quash the same while directing the 2nd respondent to entertain the appeal filed by the petitioners in their form GST APL- 01 dated 23.10.2024 for the assessment period 1.04.2018 to 31.06.2019 on merits as arising out of the assessment of the 1st respondent dated 30.04.2024

For Petitioner
in both petitions : Mr.K.A.Parthasarathy

For Respondent
in both petitions : Ms.Amirta Poonkodi Dinakaran, GA

COMMON ORDER

These writ petitions have been filed challenging the impugned assessment order dated 30.04.2024 and the appeal rejection order dated 23.04.2025 passed by the respondents.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the respondents. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, the show cause notice was issued by the respondent on 20.12.2023, for which a reply was filed by the petitioner on 11.04.2024. Thereafter, the impugned assessment order came to be passed by the respondent. Aggrieved over the said assessment order, an appeal was preferred by the petitioner with a delay of 86 days. According to the petitioner, the said delay of 86 days had occurred due to the fact that the data necessary for preparation of reconciliations was stored in a server which had crashed in the month of July, 2024. Since the said delay is beyond the condonable period, the appeal was rejected by the respondent, vide impugned rejection order dated 23.04.2025, on the aspect of limitation. Hence, this writ petition has been filed.

4. Further, he would submit that the petitioner had already paid 10% towards statutory pre-deposit while filing the appeal and now, he is willing to pay additional 5% of disputed tax amount to the respondent. Therefore, he requests this Court to condone the delay in filing the appeal.

5. On the other hand, the learned Government Advocate appearing for the respondents would submit that though all the notices and orders were duly uploaded by the respondents, the petitioner had failed to file the appeal in time. Hence, she would contend that the said delay has occurred only due to the fault on the part of the petitioner and requests this Court to pass appropriate orders.

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

7. In the case on hand, initially, the assessment order came to be passed on 30.04.2024. Aggrieved over the same, an appeal was belatedly preferred by the petitioner on 23.10.2024, i.e., with a delay of 86 days. Since the delay was beyond the condonnable period, the said appeal was rejected by the respondent vide impugned order dated 23.04.2025. According to the petitioner, the data necessary for preparation of reconciliations was stored in a server which had crashed in the month of July, 2024 and hence, they were unable to file the appeal within time.

8. 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 impugned assessment order on terms.

9. Therefore, though the petitioner had already paid 10% of the disputed tax amount as statutory pre-deposit while filing the appeal, considering the delay, this Court directs the petitioner to pay additional 5% of the disputed tax amount to the respondents, as agreed by the

petitioner. Accordingly, this Court passes the following order:-

(i) Accordingly, the appeal rejection order dated 21.03.2025 passed by the 2nd respondent is set aside and the delay of 10 days in filing the appeal before the 2nd respondent is hereby condoned, subject to the payment of additional 5% of the disputed tax amount by the petitioner to the respondents.

(ii) The 2nd respondent-Appellate Authority is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible.

10. With the above directions, the writ petition in WP.No.27000 of 2025 is disposed of. The writ petition in W.P.No.26997 of 2025, which has been filed against the impugned assessment order, is dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

28.07.2025

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

To

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