IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.26304 of 2025
& W.M.P.Nos.29610 & 29617 of 2025

Surabi Traders,
Rep By Its Prop Sathureen,
No.18, Mmg Colony, Palakkad Road,
Zamin Uthukuli, Pollachi-642 005

... Petitioner

Vs.

1.The Deputy Commissioner (st) (gst) (appeal)
coimbatore,
Commercial Taxes Building,
Coimbatore-641 018

2.The State Tax Officer
Pollachi West Circle, Pollachi

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the First Respondent in his order in Form GST APL 02 in GSTIN/Temp ID/UIN 33AUBPS1476P1Z5 dated 30.06.2025 and quash the same as illegal and direct the First respondent to take the appeal filed by the Petitioner on 26.06.2025 on record and decide it on merits in accordance with law.

For Petitioner : Mr.S.Ramanathan

For Respondent : Mr.V.Prashanth Kiran, GA

ORDER

This writ petition has been filed challenging the impugned order dated 30.06.2025 by the 1st respondent.

2. Mr.V.Prashanth Kiran, 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, initially, all notices/communications were uploaded by the respondent in the GST common portal. Since the petitioner was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the *ex parte* assessment order came to be passed by the respondent without providing any opportunity of personal

hearing to the petitioner. Thereafter, the Bank Attachment notice dated 19.06.2025 was issued by the respondent. Upon receipt of the said notice only, the petitioner came to know about the aforesaid assessment order. Thereafter, the appeal against the aforesaid assessment order was preferred by the petitioner on 26.06.2025. However, due to the delay of 32 days, which is beyond the condonnable period, the appeal was rejected by the respondent, vide impugned rejection order dated 30.06.2025, on the aspect of limitation. Hence, this writ petition has been filed.

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, he 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, the assessment order came to be passed on 24.02.2025. Aggrieved over the same, the appeal was belatedly preferred by the petitioner, i.e., with a delay of 32 days. Since the delay was beyond the condonnable period, the said appeal was rejected by the respondent vide impugned order dated 30.06.2025. According to the petitioner, the assessment order was not served to the petitioner and they came to know about the said order only upon the receipt of bank attachment notice dated 19.06.2025. Hence, there was a delay of 32 days in filing the appeal.

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. Accordingly, this Court passes the following order:-

(i) Accordingly, the appeal rejection order dated 30.06.2025 passed by the 1st respondent is set aside and the delay of 32 days in filing the appeal before the 1st respondent is hereby condoned.

(ii) The 2nd respondent 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.

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

22.07.2025

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

KRISHNAN RAMASAMY.J.,

nsa

To

1.The Deputy Commissioner (st) (gst) (appeal)
coimbatore,
Commercial Taxes Building,
Coimbatore-641 018

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