IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 23.07.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos. 26518, 26529 & 26531 of 2025
& W.M.P.Nos. 29811, 29821 & 29825 of 2025

Gopu Rajalakshmi,
Proprietor of Sri Vignesh Dhall Mill,
S.N.79/6, NA, Chidambaram Main Road,
KO Ponneri Vridhachalam,
Cuddalore, Tamil Nadu - 606 001.

... Petitioner in all W.Ps.,

Vs.

1.The Deputy Commissioner (GST),
Appellate Authority,
Government Building Fort Round,
No.4, Bharathiyar Salai, Vellore - 632 001.

2.The State Tax Officer [Intelligence] [Inspection-2],
Office of the Joint Commissioner (ST) [Intelligence],
Cuddalore Division, Cuddalore.

... Respondents in all W.Ps.,

Prayer in W.P.No.26518 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records on the file of 1st respondent in GSTIN/GST 33AUVPR2725A1ZN/2019-2020 in ARN # AD3306251056580, dated 30.06.2025 and quash the same as unlawful, arbitrary and against the principles of natural justice and consequentially direct the respondent to take the appeal on record to adjudicate the same on merit after providing an opportunity to the petitioner.

Prayer in W.P.No.26529 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records on the file of 1st respondent in GSTIN/GST 33AUVPR2725A1ZN/2018-2019 in ARN # AD3306251056382, dated 30.06.2025 and quash the same as unlawful, arbitrary and against the principles of natural justice and consequentially direct the respondent to take the appeal on record to adjudicate the same on merit after providing an opportunity to the petitioner.

Prayer in W.P.No.26531 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records on the file of 1st respondent in GSTIN/GST 33AUVPR2725A1ZN/2020-2021 in ARN # AD3306251056845, dated 30.06.2025 and quash the same as unlawful, arbitrary and against the principles of natural justice and consequentially direct the respondent to take the appeal on record to adjudicate the same on merit after providing an opportunity to the petitioner.

For Petitioner in all W.Ps.,	:	Mr.Himavanth.M
For Respondents in all W.Ps.,	:	M/s.P.Selvi, Government Advocate

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 30.06.2025, passed by the first respondent.

2. Ms.P.Selvi, learned Government Advocate, takes notice on behalf of the respondents in all writ petitions. By consent of the parties, these main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in these cases, a show cause notices dated 15.11.2024 was issued to the petitioner for the assessment years 2018-19, 2019-20 & 2020-21, respectively, for which the petitioner has filed a detailed replies on 03.1.2025 along with required documents. However, without considering

those replies, the second respondent passed the orders dated 25.01.2025. Challenging the same, the petitioner filed a rectification applications, which was rejected by the second respondent vide orders dated 05.06.2025. Therefore, challenging the orders dated 25.01.2025, the petitioner preferred an appeals before the first respondent. For the purpose of filing appeals against the said orders, the petitioner has deposited 10% of the disputed amount in each cases. However, he has filed the said appeals on 29.06.2025, after a delay of 35 days. Therefore, the said appeals were rejected by the first respondent vide orders dated 30.06.2025 on the grounds of limitation. Hence, he requested this Court to condone the delay in filing the Appeals and direct the Appellate Authority/first respondent to consider and pass appropriate orders.

4. Further, he would submit that the petitioner has already deposited 10% of the disputed tax amount in each cases to the respondents. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the respondents by setting aside the impugned rejection orders dated 30.06.2025.

5. On the other hand, the learned Government Advocate appearing for the respondents in all the cases would submit that the delay, in filing the appeals, has occurred only due to the fault on the part of the petitioner. However, she fairly submitted that this Court may remit the matters back to the respondents for fresh consideration.

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

7. In the case on hand, the assessment orders came to be passed by the second respondent on 25.01.2025. Aggrieved over the same, appeals were preferred by the petitioner on 29.06.2025, i.e., with a delay of 35 days. Since the delay was beyond the condonable period, the said appeals were rejected by the first respondent vide impugned orders dated 30.06.2025. According to the petitioner, since they have filed a rectification application, they were unable to file the appeal within time.

8. Further, it was submitted by the learned counsel for the petitioner that they had already deposited 10% of the disputed tax amount in each cases. In such view of the matter, this Court is inclined to set aside the impugned orders dated 30.06.2025, by condoning the delay in filing appeals against the orders dated 25.01.2025, since the reason assigned by the petitioner appears to be genuine.

9. Accordingly, this Court passes the following order:

i) The impugned orders dated 30.06.2025, are set aside and the delay of 35 days in filing the appeals before the Appellate Authority are condoned.

ii) If the appeals filed by the petitioner was completely returned, the petitioner is directed to file a fresh appeals, within a period of two weeks from the date of receipt of a copy of this order.

iii) Thereafter, the first 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, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

23.07.2025

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

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To

1.The Deputy Commissioner (GST),
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2.The State Tax Officer [Intelligence] [Inspection-2],
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KRISHNAN RAMASAMY.J.,

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