IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.26789, 26792,26797,
26801 and 26806 of 2025
and
W.M.P.Nos.30111, 30119, 30124, 30129 and 30131of 2025

Tvl S. Ayyavoo Construction,
Rep by its Subramani Ayyavoo (Proprietor),
14 A, Pudupalayam, M.G.R. Street,
Bhavani, Erode-638315.
... Petitioner in all W.P.'s

Vs.

1.The State Tax Officer
Roving Squad -III Erode.

2. The Deputy Commissioner (CT),
GST Appeals, Erode.

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

Prayer in W.P.No.26789 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for Respondent No.2's Form GST APL-02 dated 17.06.2025 with Ref.No.ZD330625171644A and quash the same.

Prayer in W.P.No.26792 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for Respondent No.2's Form GST APL-02 dated 17.06.2025 with Ref.No.ZD3306251716838 and quash the same.

Prayer in W.P.No.26797 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for Respondent No.2's Form GST APL-02 dated 17.06.2025 with Ref.No.ZD330625171441K and quash the same.

Prayer in W.P.No.26801 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for Respondent No.2's Form GST APL-02 dated 17.06.2025 with Ref.No.ZD3306251717274 and quash the same.

Prayer in W.P.No.26806 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for Respondent No.2's Form GST APL-02 dated 17.06.2025 with Ref.No.ZD330625171603G and quash the same.

For Petitioner : Ms.Disha Jain
(in all W.P.'s)
For Respondents : Mr.V.Prashanth Kiran
(in all W.P.'s) Government Advocate
(Taxes)

COMMON ORDER

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

2. The challenge in these writ petitions is to the orders dated 17.06.2025 passed by the 2nd respondent in rejecting the appeals filed by the petitioner with respect to the Assessment Years 2019-20, 2018-19, 2022-23, 2017-18 and 2020-21 respectively.

3. Mr.V.Prashanth Kiran, learned Government Advocate (Taxes) 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.

4. The learned counsel for the Petitioner submitted that the 1st respondent passed the assessment orders against the petitioners on 26.11.2024 with respect to the assessment years 2019-20, 2018-19, 2022-23, 2017-18 and 2020-21. Immediately, the petitioner filed rectification petitions under Section 161 of the TNGST Act, 2017 before the 1st respondent and the same was rejected vide orders dated 14.05.2025. Thereafter, the petitioner filed appeals before the 2nd respondent on 12.06.2025 challenging the assessment orders, with a delay of 107 days. The 2nd Respondent vide order dated 17.06.2025 dismissed the appeal on the ground of delay. Being aggrieved over the same, the petitioner has filed these writ petitions seeking for the aforesaid relief.

5. The learned counsel for the petitioner would submit that immediately after the passing of the assessment order, the petitioner filed the rectification petition under the bonafide impression that the issue can be rectified through the rectification petition, but the same was dismissed and only thereafter the petitioner filed the appeal, which resulted in the

delay of 107 days. He therefore prays to condone the delay and direct the 2nd respondent to take the appeal on file.

6. The learned counsel appearing for the respondents would submit that nothing prevented the petitioner to file appeal immediately after the passing of the assessment order. But instead of filing appeal, the petitioner filed rectification petition. However, he would fairly submit that the delay may be condoned on terms.

7. In reply, the learned counsel for the petitioner would submit that the petitioner has already deposited 10% of the disputed tax at the time of filing appeal and now ready to deposit another 10% of disputed tax over and above the 10% before the authority concerned.

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

9. In the present case, as rightly contended by the learned Government Advocate (Taxes) for the respondents that nothing

prevented the petitioner from filing appeals immediately after passing of the assessment orders. But on the other hand, the learned counsel for the petitioner submitted that in case the rectification petitions were considered, there is no need for the petitioner to file an appeal.

10. Considering the aforesaid facts and circumstances of the case, this Court is of the view that the reasons assigned by the petitioner for the delay in filing the appeal appears to be genuine. Hence, this Court is inclined to set aside the orders passed by the 2nd respondent dated 17.06.2025 and condone the delay of 107 days in filing the Appeals before the 2nd Respondent. Accordingly, this Court passes the following order:-

> (i) The order dated 17.06.2025 passed by the 2nd respondent is set aside and the delay of 107 days in filing the appeal before the 2nd respondent is condoned subject to payment of 10% of disputed tax demand (excluding the 10% of statutory deposit already paid) as agreed by the petitioner, before the 2nd respondent, within a period of two weeks from the date of receipt of a copy of this order.

(ii) On such payment being made, 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.

11. With the above directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

24.07.2025

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

1.The State Tax Officer

Roving Squad -III Erode.

2. The Deputy Commissioner (CT),
GST Appeals, Erode.

KRISHNAN RAMASAMY.J.,

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