IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.07.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.26840 of 2025 and
WMP.No.30169 of 2025

Mr.Rajaratnam Sinna Naatchiappan,
Partner at M/s.Shringaram,
No.14, Poes Road, 3rd Street,
Teynampet,Chennai-600018. .... Petitioner

..Vs..

1. The State Tax Officer (ST),
Mylapore Assessment Circle,
2nd Floor, No. 250,
Integrated Building for Commercial
Taxes And Registration Department
(South Tower), Nandanam,
Chennai-600035.

2.The Assistant Commissioner
(ST)(FAC),
Mylapore Assessment Circle,
Integrated Building for Commercial
Taxes and Registration Department,
2nd Floor, No. 249, Nandanam,
Chennai 600035.

3.The Deputy Commissioner (CT)

Appeals II,
Chennai, No.2054, 'I' Block,
II Avenue,
12th Main Road, Anna Nagar,
Chennai 600 040. .... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of certiorari to call for the records pertaining to the impugned order dated 23.10.2024 bearing GSTIN 33ACQFS4415F1Z4, passed by the 3rd respondent and quash the same.

For Petitioner	:	Mr.Mohamed Uvaisullah Muhsin. A.
For Respondents	:	Ms.AmirtapoonkodiDinakaran Government Advocate (Taxes)

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ORDER

Ms.AmirthapoonkodiDinakaran, learned Government Advocate (Taxes) takes notice on behalf of the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order dated 23.10.2024 passed by the 3rd respondent and to quash the same.

3. The learned counsel for the Petitioner submitted that the 1st respondent issued show cause notice dated 30.11.2023 and the same was uploaded in the GST portal without serving physical copy of the same to the petitioner. Therefore, the petitioner was not aware of the same and hence failed to submit its reply. Since the petitioner failed to submit its reply to the show cause notice, the 1st respondent passed the assessment order dated 22.04.2024, against the petitioner demanding the payment of tax along with penalty and interest for the Assessment Year 2018-2019 and the same was also uploaded in the GST portal without serving physical copy. Therefore, the petitioner was not aware of the assesement order. The petitioner came to know of the assesement order only after the receipt of the intimation notice dated 30.07.2024. Thereafter,the petitioner filed an appeal before the 3rd respondent on 22.04.2024 with a delay of 39 days and the same was rejected by the 3rd respondent on the ground of delay.

4.The learned counsel for the petitioner would submit that the petitioner could not be file appeal within time, due to the reason that since the impugned assessment order was uploaded in the GST portal, without serving physical copy to them, the petitioner was not aware of the same. That apart, due to the ill health of the petitioner's consultant who was engaged in the work relating to GST, the petitioner could not file appeal within the statutory period. Hence, he requested this Court to condone the delay and direct the 3rd respondent to dispose of the appeal within the stipulated period.

5. The learned Government Advocate (Taxes) appearing for the respondents would submit that since the 3rd respondent has no power to condone the delay beyond the period of limitation, the appeal filed by the petitioner came to be rejected. Further, he would submit that this Court may condone the delay subject to terms.

6. In reply, the learned counsel for the petitioner would submit that the petitioner has already deposited 10% of the statutory deposit at the time of filing the appeal and is ready and willing to deposit additional 10% of the disputed tax before the appellate authority, in the event if the delay is condoned and the appeal is taken on record.

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

8. In the present case, it is stated by the petitioner that since the impugned assessment order was uploaded in the GST portal, without serving the physical copy of the same to the petitioner, the petitioner was unaware of the same and only after the initiation of the proceedings by the Respondent, the petitioner came to know of the impugned assessment order and that apart due to the ill health of the petitioner's consultant, they could not file appeal within time.

9. Considering the facts and circumstances of the case, this Court is of the view that the reasons assigned by the petitioner for delay in filing the appeal appears to be genuine. Therefore, this Court is inclined to set aside the impugned order passed by the 3rd respondent dated 23.10.2024 is set aside and condone the delay of 39 days in filing the Appeal before the 3rd respondent. Accordingly, this Court passes the following order:-

> (i) Accordingly, the impugned order dated 23.10.2024 passed by the 3rd respondent is set aside and the delay of 39 days in filing the appeal before the 3rd respondent is condoned subject to payment of additional deposit of 10% of disputed tax over the above the statutory deposit of 10%, as agreed by the petitioner, before the 3rd respondent.

(ii) On such payment being made, the 3rd 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.

10. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

24.07.2025
(1/2)

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Index : yes/no
Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

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