IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.27956, 27959, 27935 & 27964 of 2025
& W.M.P.Nos.31350, 31344, 31355, 31358, 31316,
31318 & 31319 of 2025

S.K.Garments,
Rep. by its Proprietor,
Asifkhan Yusafkhan,
463/7, Thadangam Village Panchayat,
Nallampalli, Oddapatti, Dharmapuri,
Tamil Nadu - 636 705. ... Petitioner in all W.Ps.,

Vs.

1.The Assistant Commissioner (ST),
Dharmapuri Assessment Circle,
Ground Floor, Commercial Taxes Building,
Dharmapuri, Tamil Nadu.

2.The Deputy Commissioner (CT),
Appellate Authority,
Commercial Taxes Building,
Salem, Tamil Nadu.

3.Axis Bank,
Rep. by its Branch Manager,
Door No.171A, (TS No.80/1), Nethaji Bye Pass Road,
Dharmapuri, Tamil Nadu - 636 701.
... Respondents in all W.Ps.,

Prayer in W.P.No.27956 of 2025:

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 second respondent herein in FORM GST APL-02 bearing ARN No.AD3305250904435 dated 27.05.2025 and quash the same.

Prayer in W.P.No.27959 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Writ of Certiorari calling for the records on the files of the second respondent herein in FORM GST APL-02 bearing No.AD3305250904526 dated 27.05.2025 and quash the same.

Prayer in W.P.No.27935 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Writ of Certiorari calling for the records on the files of the first respondent herein in GSTIN/33ABGPY5240H1ZK in FORM GST DRC-07 in Order Reference No.ZD330324045796A/2018-19 dated 09.03.2024 pending disposal of the present writ petition.

Prayer in W.P.No.27964 of 2025:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Writ of Certiorari calling for the records on the files of the first respondent herein in GSTIN/33ABGPY5240H1ZK in

Order Reference No.ZD330125278103S dated 29.01.2025 and quash the same.

For Petitioner in all W.Ps., : M/s.Siri Chandana

For Respondents 1 & 2 in all W.Ps., : Mrs.K.Vasanthamala, Government Advocate (T)

COMMON ORDER

These writ petitions have been filed challenging the assessment order dated 09.03.2024, rectification rejection order dated 29.01.2025, passed by the first respondent and appeal rejection orders dated 27.05.2025 passed by the second respondent.

2. Mrs.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondents 1 & 2 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, the first respondent issued a show cause notice dated

25.12.2023. For the said show cause notice, the petitioner filed a reply dated 25.01.2024, seeking an extension of time to submit their objections. Further, the petitioner has submitted a documentary evidence on 26.02.2024. However, without considering the same, the first respondent passed the assessment order dated 09.03.2024. Challenging the same, rectification application was filed, which was also dismissed on 29.01.2025 stating that the petitioner has not provided any valid supporting documents with detailed explanation. Hence, the petitioner preferred an appeals by challenging the assessment order dated 09.03.2024 as well as rectification rejection order dated 29.01.2025, however, the said appeals were rejected by the second respondent on 27.05.2025. The appeal against the assessment order dated 09.03.2024 was rejected on the ground of limitation and the appeal against the rectification rejection order dated 29.01.2025 was rejected on the ground of "incomplete application". Challenging the aforementioned appeal rejection orders, the petitioner has come forward with these writ petitions.

4. On the other hand, the learned Government Advocate appearing for the respondents 1 & 2 would submit that the delay, in filing the appeal, has occurred only due to the fault on the part of the petitioner and requests this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents 1 & 2 and also perused the materials available on record.

6. In the case on hand, the assessment order came to be passed by the first respondent on 09.03.2024. Aggrieved over the same, the petitioner preferred a rectification application on 04.06.2024 and the same was rejected on 29.01.2025. Challenging the assessment order as well as rectification rejection order, appeals were preferred by the petitioner on 17.05.2025. The petitioner preferred an appeal against the assessment order with a delay of 311 days. Since the delay was beyond the condonable period, the said appeal was rejected. Further, the appeal against the rectification rejection order was rejected vide order dated

27.05.2025, on the ground of "incomplete application and no reason for delay filing of appeal attached. According to the petitioner, since they have filed rectification application, they were unable to file the appeal within time.

7. 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 assessment order as well as rectification rejection order, on terms.

8. Accordingly, this Court passes the following order:

i) The appeal rejection orders dated 27.05.2025 passed by the second respondent are set aside and the delay in filing the appeals against the assessment order as well as rectification rejection order are hereby condoned, subject to the payment of Rs.5,000/- each to the credit of the Principal, Government of Naturopathy Medical College and Hospital [Account No.7883022723, IFSC Code:IDIB000M157], within a period of two weeks from the date of receipt of a copy of this order. The setting aside of the impugned orders will take effect from the date of payment of the said amount.

ii) Upon payment of the said amount, the second respondent/Appellate Authority is directed to take the appeals 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.

9. With the above directions, the W.P.Nos.27959 & 27956 of 2025 are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

In view of the order passed in W.P.Nos.27959 & 27956 of 2025, the writ petition in W.P.Nos.27935 & 27964 of 2025 stands closed. No costs. Consequently connected miscellaneous petitions are closed.

07.08.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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KRISHNAN RAMASAMY.J.,
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To

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Dharmapuri Assessment Circle,
Ground Floor, Commercial Taxes Building,
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