IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 29.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27646 of 2025
& W.M.P.Nos.30973 & 30974 of 2025

M/s.Vishaha Traders,
Rep. by its Partner - S.Eswaran,
244-1, Kamaraj Street, D.G.Pudur, Gobichettipalayam,
Periyakodiveri, Erode,
PIN- 638 503.
GSTIN 33AAGFB4011L1ZA ... Petitioner

Vs.

The Deputy State Tax Officer,
Office of the Deputy Commercial Tax Officer,
Sathyamangalam, Erode. ... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the impugned proceedings of the respondent herein in GSTIN No: 33AAGFV4011L1ZA/2018-19 dated 25.04.2024 along with its consequential Summary Order in Ref.No.ZD330424201325Z dated 25.04.2024 for the Tax period April 2018- March 2019, quash the same.

For Petitioner : Mr.S.Rajasekar

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader (T)

ORDER

This writ petition has been filed challenging the impugned rejection order dated 25.04.2024 passed by the respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, the petitioner was issued with a show cause notice dated 27.12.2023 followed by reminder notice dated 12.04.2024. For the said notice, the petitioner has filed a reply on 23.04.2024. However, without considering the same, the respondent passed the impugned order dated 25.04.2024. Challenging the said order, the petitioner preferred an appeal. Since the said delay is beyond the statutory period of limitation, the appeal was rejected, vide rejection order dated 23.03.2025. He

further submitted that since the assessment order is under challenge in this writ petition, he requested this Court to condone the delay in filing the Appeal and direct the Appellate Authority to consider and pass appropriate orders on any terms including any condition of additional pre-deposit.

4. On the other hand, the learned Additional Government Pleader appearing for the respondent would submit that in the event if this Court is inclined to remit back the matter to the respondent, the same would be considered and appropriate orders will be passed in accordance with law.

5. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent and also perused the materials available on record.

6. In the case on hand, the assessment order came to be passed by the respondent on 25.04.2024. Aggrieved over the same, an appeal was preferred by the petitioner on 15.08.2024. Since the delay was beyond

the statutory period of limitation, the said appeal was rejected vide order dated 23.03.2025.

7. In such view of the matter, this Court is inclined to condone the delay, in filing the appeal against the assessment order, on terms.

8. Therefore, though the petitioner had already paid 10% of the disputed tax amount as pre-deposit while filing the appeal, this Court directs the petitioner to pay additional 5% of the disputed tax amount, as agreed by the petitioner, to the respondent. Accordingly, this Court passes the following order:

i) The appeal rejection order dated 23.03.2025 is set aside and the delay in filing the appeal against the assessment order is hereby condoned, subject to the payment of additional 5% of the disputed tax amount by the petitioner to the respondent-Department within a period of two weeks from the date of receipt of a copy of this order.

ii) Upon payment of the said amount, the Appellate Authority 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.

iii) The respondent is directed to instruct the concerned Bank to de-freeze the attachment made on the petitioner's bank account, immediately upon the production of a copy of this order.

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

29.07.2025

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

To

The Deputy State Tax Officer,
Office of the Deputy Commercial Tax Officer,
Sathyamangalam, Erode.

KRISHNAN RAMASAMY.J.,
vm

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