IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No.28161 of 2025
AND W.M.P.Nos.31589 & 31590 of 2025

M/s.Valar And Co.,
Represented by Sengodathasan
Subramaniam, Partner,
3/33, Pandarankadu, Edappadi Taluk,
Salem District.

Petitioner(s)

Vs

1. The Deputy Commissioner (CT)
Salem.

2.The State Tax Officer
Edappady Assessment Circle,
Edappady.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records on the files of the 1st respondent in Reference no. ZD3304251149300 dated 15.04.2025 and quash the same as invalid and illegal.

For Petitioner	:	Mr.V.Srikanth
For Respondent	:	Mr.C.Harsha Raj Special Government Pleader

ORDER

This writ petition has been filed by the petitioner challenging the impugned appeal rejection order dated 15.04.2025, passed by the 1st respondent, relating to the Tax Period 2020-21.

2.Learned counsel for the petitioner would submit that in the present case, the assessment order dated 30.07.2024 has been passed by the 2nd respondent, relating to the Tax Period 2020-21. Aggrieved over the same, the petitioner preferred an appeal in GST APL 01 on 30.11.2024. However, the 2nd respondent dismissed the appeal on the ground that the condone delay petition was not filed and the reason for delay was not attached. He would further submit that since the petitioner was facing health issues, he could not follow up the case and hence, the delay has been occurred. Hence, the present writ petition has been filed seeking to condone the delay and to direct the 1st respondent to take the appeal on record, on any terms.

3.Learned Special Government Pleader appearing for the respondents would submit that since the condone delay petition was not filed and there was no reason for the delay, the 1st respondent rejected the appeal. He would further submit that if the Court satisfied with the reason assigned by the petitioner for the delay, the Court may condone the delay and the petitioner may be directed to pursue the appeal in accordance with law.

4.Heard the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondents and perused the materials available on record.

5.Considering the submission made by the learned counsel for the petitioner and the learned Special Government Pleader appearing for the respondents, it appears that the 1st respondent had dismissed the appeal since the petitioner failed to file the condone delay application mentioning the reason for the delay. However, the reason assigned by the petitioner before this Court for the delay in filing the appeal against the assessment order, appears to be genuine. Therefore, this Court is inclined to condone the delay in filing the appeal against the impugned assessment order. Accordingly, this Court passes the following order:-

(i) The impugned appeal rejection order dated 15.04.2025 is hereby set aside and the delay in filing the appeal against the impugned assessment order dated 30.07.2024 is hereby condoned subject to the payment of 5% of the disputed tax demand, in addition to 10% statutory pre-deposit, i.e totally 15% of the disputed tax amount in respect of the impugned assessment period.

ii) The Appellate Authority is directed to take the appeal on record without insisting upon the limitation aspect subject to the aforesaid payment and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

6.With the above directions, this writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

06-08-2025
(3/3)

rst

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

To

1.The Deputy Commissioner (CT)
Salem.

2.The State Tax officer
Edappady Assessment Circle,
Edappady.

KRISHNAN RAMASAMY J.

rst

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