IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 29.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27776 of 2025
& W.M.P.Nos.31109 & 31110 of 2025

Tvl.Noymi Technology,
Rep. by its Proprietor Rajesh Ravichandran,
New No.71/6, Ground Floor,
83rd Street, 13th Sector,
Sivalingapuram,
K.K.Nagar,
Chennai,
Tamil Nadu - 600 078. ... Petitioner

Vs.

1.The Deputy Commissioner (CT),
GST-Appeal, Chennai-I,
C.T.Annexe Building,
No.1 Greams Road,
Chennai - 600 006.

2.Deputy State Tax Officer,
K.K.Nagar Assessment Circle,
PAPJM Annexe Building,
No.1, Greams Road,
Chennai - 600 006. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records on the files of the first respondent herein in FORM GST APL-02 dated 28.03.2025 vide Reference No. ZD330325251993A, quash the same while directing the first respondent herein to re-dispose the appeal filed by the petitioner on 31.12.2024 vide Form GST APL-01 in Case ID No: AD331224080056F.

For Petitioner : M/s.D.S.Vipula

For Respondents : Ms.Amirta Poonkodi Dinakaran,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned rejection order dated 26.02.2025 passed by the 1st respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the respondents. 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 *ex parte* assessment order came to be passed by the 2nd

respondent on 31.08.2024. Since the petitioner was not well at that point of time, he was not able to file their appeal within time. Thereafter, the appeal against the aforesaid assessment order was preferred by the petitioner on 31.12.2024. Since the said delay is beyond the statutory period of limitation, the appeal was rejected by the first respondent, vide impugned rejection order dated 28.03.2025. Hence, she prayed to condone the delay in filing the appeal on any terms including any condition of additional pre-deposit.

4. On the other hand, the learned Government Advocate appearing for the respondents would submit that in the event if this Court is inclined to remit back the matter to the respondents, 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 Government Advocate appearing for the respondents and also perused the materials available on record.

6. In the case on hand, the *ex parte* assessment order came to be passed by the second respondent on 31.08.2024. Aggrieved over the same, an appeal was preferred by the petitioner on 31.12.2024. Since the delay was beyond the statutory period of limitation, the said appeal was rejected by the first respondent vide impugned order dated 28.03.2025. According to the petitioner, since he was not well at that time, they remained unaware of the said order and hence, they were unable to file the appeal within statutory period.

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, 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 respondents. Accordingly, this Court

passes the following order:

i) The impugned rejection order dated 28.03.2025 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.

ii) Upon payment of the said amount, the 1st respondent/Appellate Authority is directed to take the appeal 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.

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
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To

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KRISHNAN RAMASAMY.J.,

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