IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.29577 of 2025
and
W.M.P.No.33124 of 2025

Pandi Ravichandran
Proprietor, M/s. RS Constructions,
No.32, Karunanithi 1st Stree,t
Nandavana Mettur,
Avadi, Chennai
Tamil Nadu 600071

...Petitioner

Vs.

1. The Deputy Commissioner (CT),
GST - Appeal, Chennai-II,
Main Building, 2nd floor,
Greams Road, Chennai 600 006.

2. The Assistant Commissioner (ST),
Avadi Assessement Circle,
No.7, O.C.F.Road, Avadi,
Chennai-600054
Tamil Nadu.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records culminating in impugned Order in Reference No. ZD3305250449648 Dated 07/05/2025 passed by the 1st Respondent and quash the same and consequently direct the 1st Respondent take up the appeal filed by the Petitioner on file.

For Petitioner : Mr.V.Hari Babu

For Respondents : Ms.Amirtapoonkodidinaran
Government Advocate (Taxes)

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 7.05.2025 passed by the 1st respondent and to quash the same and for a consequential direction to the 1st respondent to take up the appeal filed by the petitioner on file.

3. The learned counsel for the Petitioner submitted that the 2nd respondent issued show cause notice dated 08.05.2025, for which the petitioner submitted its reply. But, the 2nd respondent without considering the same in a proper perspective and without providing an opportunity of personal hearing has passed the order dated 03.10.2024. Subsequently,the petitioner filed an appeal before the 1st respondent on 01.03.2025 with a delay of 30 days and the same was rejected by the 1st respondent on the ground of delay. Challenging which the present writ petition has been filed.

4.The learned counsel for the petitioner would submit that since the assessment order was uploaded in the GST portal without serving physical copy of the same to the petitioner, the petitioner was unaware of the same. That apart, the petitioner's tax auditor also failed to inform about the assessement order being uploaded in the GST porta, which resulted in delay in filing the Appeal. Hence, he requested this Court to condone the delay and direct the 1st 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 1st 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 5% 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 assessment order was uploaded in the GST portal, without serving physical copy to the petitioner, the petitioner was unaware of the same which resulted in delay of 30 in filing the appeal.

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 1st respondent dated 07.05.2025 and condone the delay of 30 days in filing the Appeal before the 1st respondent. Accordingly, this Court passes the following order:-

(i) Accordingly, the impugned order dated 07.05.2025 passed by the 1st respondent is set aside and the delay of 30 days in filing the appeal before the 1st respondent is condoned subject to payment of additional deposit of 5% of disputed tax, as agreed by the petitioner, over the above the statutory deposit of 10% already made by the petitioner before the 1st respondent, within a period of two weeks from the date of receipt of a copy of this order.

(ii) On such payment being made, the 1st 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.

07.08.2025

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Index : yes/no
Neutral Citation : yes/no

To

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Tamil Nadu.

Krishnan Ramasamy,J.,

arr

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