IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.29478 of 2025
and
W.M.P.Nos.33037 and 33040 of 2025

Rukma B
Prop of Arbuda Glass and Plywood112-114,
Thiyagaraya New Street,
Coimbatore 641 001.

...Petitioner

Vs.

Deputy Commissioner (Appeal)
Commercial Taxes buildings Dr Balasudaram Road,
Coimbatore 641 018.

...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records relating to the Impugned Order vide FORM GST APL-02 bearing Reference Number ZD330725120096M dated 14.07.2025, passed by the Respondent herein, to quash the same.

For Petitioner : Mr.Shiva Kumar G

For Respondent : Mr.V.Prasanth Kiran
Government Advocate (Taxes)

Order

Mr.V.Prashanth Kiran, learned Government Advocate (Taxes), takes notice on behalf of the respondent. 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 14.07.2025 passed by the respondent and to quash the same.

3. The learned counsel for the Petitioner submitted that the Respondent passed the assessment order dated 14.03.2025, against the petitioner demanding tax along with interest and penalty for the assessment year 2023-2024. Pursuant to the said order, the Respondent-Department has recovered 66% of the disputed tax demand from the Electronic Ledger, Thereafter, the petitioner filed an appeal before the respondent on 12.07.2025 with a delay of 28 days, which came to be rejected vide order dated 14.07.2025.

4.Further, the learned counsel would submit that the petitioner is a small taxpayer and due to lack of funds for payment of pre-deposit, the petitioner could not file appeal within time. He therefore prays to condone the delay and direct the respondent to take the appeal on file.

5. The learned Special Government Pleader (Taxes) appearing for the respondent would submit that since the respondent has no power to condone the delay beyond the period of limitation, the appeal filed by the petitioner came to be rejected. However, he would fairly submit that already 66% of the total tax liability has been recovered from the petitioner.

6. Heard both sides and also perused the materials available on record.

8. In the present case, it is stated by the petitioner that petitioner is a small taxpayer and due to lack of funds for payment of pre-deposit, the petitioner could not file appeal within time. That apart, 66% of the disputed

tax liability has been recovered from the petitioner's Electronic Ledger.

7. 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 respondent dated 14.07.2025 and condone the delay of 28 days in filing the Appeal before the respondent. Accordingly, this Court passes the following order:-

(i) Accordingly, the impugned order dated 14.07.2025 passed by the respondent is set aside and the delay of 28 days in filing the appeal before the respondent is condoned.

(ii) The 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.

8. With the above directions, this writ petition is disposed of. No

costs. Consequently, the connected miscellaneous petitions are closed.

07.08.2025

arr
Index : yes/no
Neutral Citation : yes/no

To

Deputy Commissioner (Appeal)
Commercial Taxes buildings Dr Balasudaram Road,
Coimbatore 641 018

Krishnan Ramasamy,J.,

arr

W.P.No.29478 of 2025

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