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W.P.Nos.29303 & 29296 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.29303 & 29296 of 2025

& W.M.P.Nos.32846, 32848, 32843 & 32844 of 2025

Tvl.A.P.Infra & Constructions,
Rep. by its Proprietor M.Priya
No.9/F1, Prema Sayeesa Apartment,
Indira Gandhi Road, Fairlands,
Salem, Tamil Nadu - 636 016.
GSTIN: 33BCIPP8835M1ZY

... Petitioner in both W.Ps.,

Vs.

1.The Deputy Commissioner (CT),
Appellate Authority,
2nd Floor, Integrated Commercial Taxes
Building, Pitchards Road, Hastampatty,
Salem - 636 007.

2.The State Tax Officer,
Alagapuram Circle,
2nd Floor, Integrated Commercial Taxes,
Building, Pitchards Road, Hastampatty,
Salem - 636 007.

... Respondents in both W.Ps.,

Prayer in W.P.No.29303 of 2025:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorarified Mandamus calling for the



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records on the files of the first respondent in rejecting the appeal pertaining to ARN#AD330724010751G order dated 24.12.2024, to quash the same as illegal and consequently direct the first respondent to consider the appeal afresh after providing opportunity of hearing and dispose the case on merits.

Prayer in W.P.No.29296 of 2025:

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 second respondent pertaining to GSTIN: 33BCIPP8835M1ZY/2018-19 order dated 21.12.2023, to quash the same as illegal and consequently direct the second respondent to consider the matter afresh after providing opportunity of hearing and dispose the case on merits.

For Petitioner : Mr.S.Rajesh
in both W.Ps.,

For Respondents : Mr.V.Prashanth Kiran,
in both W.Ps., Government Advocate (T)

COMMON ORDER

These writ petitions have been filed challenging the impugned assessment order dated 21.12.2023 and impugned appeal rejection order dated 24.12.2024 passed by the respondents.

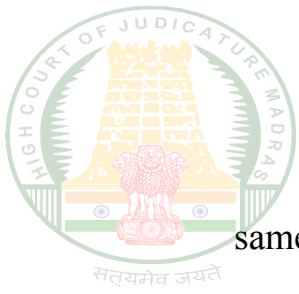


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2. Mr.V.Prashanth Kiran, learned Government Advocate, takes notice on behalf of the respondents in both writ petitions. By consent of the parties, these main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in these cases, all notices/communications were uploaded by the second respondent in the GST common portal. Since the petitioner was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the assessment order dated 21.12.2023 came to be passed by the second respondent without providing any opportunity of personal hearing to the petitioner. Being unaware of the said assessment order and ill health of the petitioner's consultant, the petitioner has failed to file their appeal within time. Thereafter, the appeal against the aforesaid assessment order was preferred by the petitioner with a delay of 110 days. Since the petitioner has not filed the said appeal within a period of limitation, the first respondent rejected the



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same vide rejection order dated 24.12.2024 Hence, he prayed to

condone the delay in filing the appeal on any terms including any condition.

4. On the other hand, the learned Government Advocate appearing for the respondents would submit that the delay, in filing the appeal, has occurred only due to the fault on the part of the petitioner and requests this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents and also perused the materials available on record.

6. In the case on hand, the assessment order came to be passed by the second respondent on 21.12.2023. Aggrieved over the same, an appeal was preferred by the petitioner on 30.07.2024, i.e., with a delay of 110 days. Since the delay was beyond the condonable period, the said appeal was rejected by the first respondent vide impugned order dated



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24.12.2024. According to the petitioner, since his consultant was not

well, they were unable to file the appeal within time.

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. Accordingly, this Court passes the following order:

i) The impugned appeal rejection order dated 24.12.2024 passed by the first respondent, is set aside and the delay of 110 days in filing the appeal against the assessment order is hereby condoned, subject to the payment of Rs.5,000/- to the credit of the Principal, Government of Naturopathy Medical College and Hospital [Account No.7883022723, IFSC Code:IDIB000M157], within a period of two weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.



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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.

9. With the above directions, the W.P.No.29303 of 2025 is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

In view of the order passed in W.P.No.29303 of 2025, the writ petition in W.P.No.29296 of 2025 stands closed. No costs. Consequently connected miscellaneous petitions are closed.

07.08.2025

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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