IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.08.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.29465 of 2025
and
W.M.P.Nos.33020 and 33022 of 2025

Tvl. Medagg Ventures LLP
Having its registered office at No. 1,
EVR Nagar, Near Annanagar, Peelamedu,
Coimbatore, Tamil Nadu 641 004
GSTIN 33ABKFM75471B1ZH,
Represented by its Authorized Signatory,
Ms. Sumitha Karthik

...Petitioner

Vs.

1. The Deputy Commissioner (ST) (FAC)
GST Appeal Coimbatore, Commercial taxes building,
Coimbatore,
Tamil Nadu.

2.The Deputy Commercial Tax Officer
Peelamedu North Circle, Coimbatore-III,
Coimbatore, 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 in and connected with the order in M.P. No.2613/2024 dated 12.02.2025 passed by the 1st respondent, quash it and consequently direct the 1st respondent to take up the appeal and dispose of the same on merits affording a personal hearing.

For Petitioner : Mr.Rohit Venkatakrishnan

For Respondents : Mr.C.Harsha Raj
Special Government Pleader (Taxes)

Order

Mr.C.Harsha Raj, learned Special Government Pleader (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 12.02.2025 passed by the 1st respondent and for a consequential direction to the 1st respondent to take up the appeal and dispose of the same on merits affording a personal hearing.

3. The learned counsel for the Petitioner submitted that the 2nd respondent issued show cause notice dated 01.11.2023, followed by reminder notices dated 05.12.2023, 13.12.2023 and 20.12.2023 to the petitioner, by uploading the same in the GST portal without serving physical copy to the petitioner. Therefore, the petitioner was not aware of the same and hence failed to submit its reply. Since the petitioner failed to submit its reply to the show cause notice, the 2nd respondent passed the impugned assessment order against the petitioner confirming the proposals made in the show cuase notice and the same was also uploaded in the GST portal. The petitioner came to know of the assessement order only after initiation of recovery proceedings by the respondents. Subsequently,the petitioner filed an appeal before the 1st respondent on 04.07.2024 with a delay of 59 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 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 Special Government Pleader (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 all the proceedings were uploaded in the GST portal, without serving physical copy to the petitioner, the petitioner was unaware of the same. The petitioner came to know of the assessement order only after initiation of recovery proceedings by the respondents, which resulted in delay 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 12.02.2025 and condone the delay of 59 days in filing the Appeal before the 1st respondent. Accordingly, this Court passes the following order:-

> (i) Accordingly, the impugned order dated 12.02.2025 passed by the 1st respondent is set aside and the delay of 59 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 petitions are closed.

07.08.2025

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Index : yes/no
Neutral Citation : yes/no

To

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GST Appeal Coimbatore, Commercial taxes building,
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Tamil Nadu.

2. The Deputy Commercial Tax Officer,
Peelamedu (North) Circle,
Coimbatore-III,
Coimbatore, Tamil Nadu.

Krishnan Ramasamy,J.,

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