IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 29433 of 2025
AND
WMP NO. 32985 OF 2025

Tvl.MCS CEMENTS WORKS,
Its represent by Proprietor
N.Mahendran, S/o. Natesan,
No.2 /122, Anna Nagar,
RaniMookanur Post, Pappireddipatti Taluk,
Dharmapuri 635 303.

Petitioner(s)

Vs

1.The Deputy Commissioner (ST) (GST),
Salem,
Integrated Commercial Taxes Building,
Room No. 233, 2nd Floor,
No. 17, Pitchards Road, Salem 7.

2.The Deputy State Tax Officer 1,
Harur Assessment Circle, Dharmapuri District.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, to call for the records relating to the impugned order of the 1st respondent order in FORM GST APL-2 (Refer Rule 108(3), reference No.ZD330225163090X dated 17.02.2025, and quash the same and consequently direct the 1st respondent to condone the delay of 335 day in filing the appeal beyond the statutory period and admit the appeal.

For Petitioner(s): Mr.K.Muruganandham

For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Government Advocate (taxes)

ORDER

This writ petition has been filed by the petitioner challenging the impugned appeal rejection order dated 17.02.2025, passed by the 1st respondent, relating to the Tax Period 2017-18.

2.Ms.Amirta Poonkodi Dinakaran, learned Government Advocate (Taxes), takes notice on behalf of the respondents.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that in the present case, the assessment order dated 20.12.2023 has been passed by the 2nd respondent, relating to the Tax Period 2017-18. Aggrieved over the same, the petitioner preferred an appeal in GST APL 01 on 07.02.2025. However, the 2nd respondent dismissed the appeal at the threshold on the ground of limitation. He would further submit that since the petitioner was facing economical and family issues, he could not follow up the case and hence, the delay has been occurred. Hence, the present writ petition has been filed seeking to condone the delay and to direct the 1st respondent to take the appeal on record, on any terms.

5.Learned Government Advocate appearing for the respondents would submit that since the petitioner preferred an appeal beyond the condonable period, the 1st respondent rejected the appeal. He would further submit that if the Court satisfied with the reason assigned by the petitioner for the delay, the Court may condone the delay with any terms and the petitioner may be directed to pursue the appeal in accordance with law.

6.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondents and perused the materials available on record.

7.Considering the submission made by the learned counsel for the petitioner and the learned Government Advocate appearing for the respondents, it appears that the 1st respondent had dismissed the appeal at the threshold on the ground of limitation. However, the reason assigned by the petitioner for the delay in filing the appeal against the assessment order, appears to be genuine. Therefore, this Court is inclined to condone the delay in filing the appeal against the impugned assessment order. Accordingly, this Court passes the following order:-

(i) The impugned appeal rejection order dated 17.02.2025 is hereby set aside and the delay in filing the appeal against the impugned assessment order dated 20.12.2023 is hereby condoned subject to the payment of 10% of the disputed tax demand, in addition to 10% statutory pre-deposit, i.e totally 20% of the disputed tax amount in respect of the impugned assessment period.

ii) The Appellate Authority is directed to take the appeal on record without insisting upon the limitation aspect subject to the aforesaid payment and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

8.With the above directions, this writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petition is closed.

11-08-2025

Rst

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1.The Deputy Commissioner (ST) (GST) Salem
Integrated Commercial Taxes Building,
Room No. 233, 2nd Floor No. 17
Pitchards Road, Salem 7.

2.The Deputy State Tax Officer 1,
Harur Assessment Circle,
Dharmapuri District.

KRISHNAN RAMASAMY J.

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