IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.08.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.29863 of 2025
and
W.M.P.No.33500 of 2025

Raja Cement,
Represented by its Proprietor,
S.Raja, No.16/130, Alagapuram Road,
Salem-636 016.

...Petitioner

Vs.

1. The Assistant Commissioner (ST)
Alagapuram Circle, Salem.

2.The Deputy Commissioner (CT)
Commercial Taxes Building, Salem, Tamil Nadu.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorar to call for the records on the files of the 2nd Respondent herein in FORM GST APL-02 bearing ARN No.AD330324083601E dated 14.08.2024 and quash the same.

For Petitioner : Ms.S.Siri Chandana

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

ORDER

Mr.V.Prasanth Kiran 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 14.08.2024 passed by the 2nd respondent and to quash the same,.

3. The learned counsel for the Petitioner submitted that the 1st respondent issued show cause notice dated 24.06.2023, to the petitioner, for which the petitioner submitted its reply on 24.07.2023. Thereafter, personal hearing notice was issued to the petitioner on 29.09.2025. Subsequently, the 1st respondent passed the 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 as well as the personal hearing notice only after initiation of recovery proceedings by the respondents. Subsequently,the petitioner filed an appeal before the 2nd respondent on 16.03.2024 with a delay of 31 days and the same was rejected by the 2nd respondent vide order dated 14.08.2024 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 and also due to the health issues of the eptitioner, 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 Government Advocate (Taxes) appearing for the respondents would submit that since the 2nd 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 impugned order was uploaded in the GST portal without serving physical copy to the petitioner, the petitioner was unaware of the same. That apart, due to the ill health of the petitioner, the petitioner could not view the GST portal. 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 2nd respondent dated 14.08.2024 and condone the delay of 31 days in filing the Appeal before the 2nd respondent. Accordingly, this Court passes the following order:-

> (i) Accordingly, the impugned order dated 14.08.2024 passed by the 2nd respondent is set aside and the delay of 31 days in filing the appeal before the 2nd 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 2nd respondent, within a period of two weeks from the date of receipt of a copy of this order.
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> (ii) On such payment being made, the 2nd 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.

11.08.2025

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Index : yes/no
Neutral Citation : yes/no

To

1. The Assistant Commissioner (ST)
   Alagapuram Circle, Salem.

2. The Deputy Commissioner (CT)
   Commercial Taxes Building, Salem, Tamil Nadu.

Krishnan Ramasamy,J.,

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