IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 31028 of 2025
AND WMP NO. 34763 OF 2025,WMP NO. 34762 OF 2025

Tvl. Aruna Paints,
Rep by its Proprietor
Ayyathurai Inbaraj, No.3/103, Kasipalayam Road,
A. Periyapalayam, Uthukuli TK, Thiruppur,
Tamil Nadu- 641 607.

Petitioner(s)

Vs

1.The Deputy Commissioner (ST) (GST) (Appeal),
Integrated New Commercial Taxes Building,
3rd Floor, S.F. No.400/ 1.7.8.46 Pudur B Village,
Erode-638 002.

2.The Assistant Commissioner (ST),
Chennimalai Assessment Circle,
No.300, Bhavani Main Road, Perundurai,
Erode-638 052.

3.The State Tax Officer RS 5,
Office Of Joint Commissioner (intelligence) Erode.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamu, calling for records or order on the file of the order dated 25.10.2024 in GST.AP. No.1543/2024 passed by the 1st Respondent and quash the same and to direct the 1st respondent to consider my appeal and decide the same on merits.

For Petitioner(s): Ms.V.Vishnupriya

For Respondent(s): Mrs.K.Vasanthamala,
Government Advocate (t)

ORDER

This writ petition has been filed by the petitioner challenging the impugned appeal rejection dated 25.10.2024, passed by the 1st respondent relating to the Tax Period 2017-18.

2.Mrs.K.Vasanthamala, 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 the petitioner aggrieved over the assessment order dated 23.12.2023, preferred an appeal before the 1st respondent on 24.04.2024 with the delay of 31 days. Since the petitioner was facing health issues, he could not prefer the appeal in time. Further she would submit that the Appellate Authority has power to condone the delay of 30 days and since there was one day delay beyond the condonable period, the 1st respondent rejected the appeal on the ground of limitation. Hence, the present writ petition has been filed to condone the delay and to direct the 1st respondent to take the appeal on record.

5.Learned Government Advocate appearing for the respondents would submit that since the appeal has been preferred beyond the statutory limitation 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 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 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 of 31 days in filing the appeal against the impugned assessment order dated 23.12.2023. Accordingly, this Court pass the following orders:

(i) The delay of 31 days in filing the appeal against the impugned assessment order dated 23.12.2023 is hereby condoned.

ii) The Appellate Authority is directed to take the appeal on record without insisting upon the limitation aspect 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. No costs. Consequently, connected miscellaneous petitions are closed.

20-08-2025

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

To

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KRISHNAN RAMASAMY J.

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