IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 05.08.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.29414 of 2025
and
W.M.P.Nos.32957 & 32959 of 2025

SMT Steels
rep by its Proprietor, Gopalakrishnan Babuji
No. 647 T.H. Road Tondiarpet Chennai 600 081

..Petitioner

Vs.

1 The Deputy Commissioner (CT)
OFFICE OF THE DEPUTY COMMISSIONER CHENNAI I
MAIN BUILDING, 2ND FLOOR, ROOM NO 210 NO.1
GREANS ROAD CHENNAI 600 006

2 The Assistant Commissioner (ST)
Office of the Assistant Commissioner
Tondiarpet Assessment Circle
No.32 Elephant Gate Road, Chennai 600003. ...Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records on the file of the 2nd Respondent Impugned Order under section 74 of the CGST Rules 2017 / TNGST Act 2017 in GSTIN 33AKGPB7646B1ZM/2020-21 dated 03.11.2022 along with consequential proceedings of summary of order in FORM GST DRC -07 vide Ref no. ZD331122007734X for the tax period

FY 2020-21 along with the consequential proceedings of Acknowledgment for submission of appeal in FORM GST APL-02 passed by the 1st Respondent vide Ref no ZD330425222548G dated 30.04.2025 and to quash the same.

For Petitioner : M/s.Varsha Balasubramanian
For Respondent : Ms..Amirta Poonkodi Dinakaran
Government Advocate (T)

Order

Heard M/s.Varsha Balasubramanian, learned counsel appearing for the petitioner and Ms.Amirta Poonkodi Dinakaran, learned Government Advocate (T) who takes notice on behalf of the respondent. 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 passed by the 2nd respondent dated 03.11.2022 along with consequential proceedings of summary of order in FORM GST DRC-07 and the order of rejection of the Appeal passed by the 1st Respondent dated 30.04.2025 and to quash the same.

3. The learned counsel appearing for the petitioner would submit that as against the order passed by the second respondent dated 03.11.2022, the petitioner has filed a Rectification Petition, but the same came to be dismissed vide order dated 28.01.2023; that thereafter, the petitioner filed an Appeal on 22.06.2023, in doing so, there happened to be a delay of 4 days. Therefore, the learned counsel submits that the delay in filing the Appeal is neither wilful nor wanton, but, purely due to the aforesaid reasons and hence, he prays for setting aside the impugned order.

4. The learned Government Advocate (T) for the respondents would submit that since the Appeal has been filed beyond the condonable period of limitation, the same came to be rightly rejected by the first respondent at the threshold, however, she fairly submitted that, in the event, this Court is inclined to condone the delay and set aside the impugned order, the orders passed in that regard would be complied with.

5. I have given due considerations to the submissions made on either side and perused the materials available on record.

6. In the case on hand, it is seen that the petitioner was totally unaware of the assessment order passed against them by the second respondent/Assessing Officer, since, the same was not directly served on the petitioner but was uploaded through the GST Portal and only when the petitioner received a phone call from the respondent-Department and was informed about the order passed by the second respondent, the petitioner came to know of the impugned assessment order; that since there was an error apparent on the face of record, the petitioner filed a Rectification Petition, however, the said Rectification Petition came to be dismissed vide order dated 28.01.2023. Immediately, the petitioner took steps for filing the Appeal and preferred the same on 22.06.2023, but, in the interregnum period, there happened to be a delay of 14 days in filing the Appeal. Since the first respondent/Appellate Authority has no power to condone the delay beyond the statutory period of limitation, the same came to be rejected by him vide the impugned order dated 30.04.2025.

6.1 Thus, this Court, considering the facts, as narrated supra, in the interest of justice, is inclined to condone the delay and set aside the impugned order of rejection of the Appeal alone so as to enable the petitioner to putforth their case before the Appellate Authority.

6.2 Accordingly, this Court is inclined to pass/issue the following order/direction:-

i) The delay is condoned. Consequently, the impugned order passed by the first respondent/Appellate Authority dated 30.04.2025 is set aside.

ii) The first respondent/Appellate Authority is directed to take up the Appeal on record, if it is otherwise in order and dispose of the same in accordance with law.

iii) It is needless to state, the second respondent shall not precipitate the issue by initiating any recovery proceedings against the petitioner by virtue and the same shall be kept in abeyance till the Appeal is entertained by the Appellate Authority.

7. In the result, the Writ Petition is allowed on the aforesaid terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

05.08.2025

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Index : yes/no
Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

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