IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.08.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30943 of 2025
& W.M.P.Nos.34657 & 34659 of 2025

M/s.Sri Vinayaga Electricalls,
Rep. by its Managing Partner
Mr.K.Saravanan,
No.2/219, Perumal Koil Street,
Srinivasa Nagar, Iyyappanthangal,
Chennai - 600 056. ... Petitioner

Vs.

1.The Deputy Commissioner (ST),
GST Appeal-1, Chennai-1,
Room No.229, 2nd Floor,
PAPJM Building, Greams Road,
Chennai - 600 006.

2.The Deputy State Tax Officer-I
Poonamallee Assessment Circle,
No.4, 109, 3rd Floor,
Integrated States Taxes Office Buildings,
Trunk Road, Bangalore High Way,
Varadharajapuram, Nazarthpet,
Chennai - 600 123. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the second respondent herein GSTIN: 33ABIFS6825N1ZN/2018-19 dated 29.04.2024 and consequential rejection order passed by the first respondent in ARN AD330225050007N dated 23.04.2025 and quash the same.

For Petitioner	:	Mr.Senthil.S
For Respondents	:	Mr.T.N.C.Kaushik, Additional Government Pleader (T)

ORDER

This writ petition has been filed challenging the assessment order dated 29.04.2024 and the appeal rejection order dated 23.04.2025 passed by the respondents.

2. Mr.T.N.C.Kaushik, learned Special Government Pleader, takes notice on behalf of the respondents. By consent of the parties, this writ petition is taken up for hearing at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this

case, a show cause dated 23.05.2023 was issued to the petitioner. Since, the said notices/communications were uploaded under the "View Additional Notices" column in the GST Portal, the petitioner was not aware of the same and failed to file their reply. Under these circumstances, the second respondent passed the impugned assessment order dated 29.04.2024, without providing any opportunity of personal hearing to the petitioner. Thereafter, the appeal against the aforesaid assessment order was preferred by the petitioner with a delay of 205 days. Since the delay was beyond the condonable period, the first respondent rejected the same vide impugned rejection order dated 23.04.2025, on the ground of limitation. Hence, he prayed to condone the delay in filing the appeal on any terms including any condition of additional pre-deposit and he has also made an endorsement to that effect in the case bundle.

4. On the other hand, the learned Additional Government Pleader appearing for the respondents would submit that the delay, in filing the appeal, has occurred only due to the fault on the part of the petitioner and requests this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondents and also perused the materials available on record.

6. In the case on hand, the assessment order came to be passed by the second respondent on 29.04.2024. Aggrieved over the same, an appeal was preferred by the petitioner on 18.02.2025, i.e., with a delay of 205 days. Since the delay was beyond the condonable period, the said appeal was rejected by the first respondent vide impugned order dated 23.04.2025, on the ground of limitation. According to the petitioner, since they were not aware of the impugned assessment order, they are not in a position to file the appeal within time.

7. The above reason assigned by the petitioner, for the delay in filing the appeal against the assessment order, appears to be genuine. In such view of the matter, this Court is inclined to condone the delay, in filing the appeal against the assessment order, on terms.

8. Therefore, though the petitioner had already paid 10% of the disputed tax amount as pre-deposit while filing the appeal, considering the delay of 205 days, this Court directs the petitioner to pay additional 10% of the disputed tax amount, as agreed by the petitioner, to the respondents. Accordingly, this Court passes the following order:

i) The impugned rejection order dated 23.04.2025 is set aside and the delay of 205 days in filing the appeal before the Appellate Authority is condoned, subject to the payment of additional 10% of the disputed tax to the respondents as agreed by the petitioner, within a period of two weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.

ii) Upon such payment made by the petitioner, the first respondent/Appellate Authority is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing an sufficient opportunity to the petitioner, as expeditiously as possible.

With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

22.08.2025

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

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