



W.P.No.29950 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.08.2025

Coram

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.29950 of 2025

and

W.M.P.Nos.33582 & 33585 of 2025

M/s.Technopark Building Owners Association,
Having its registered office at:
10, Prince Technopark,
Rajiv Gandhi Salai,
Thoraipakkam, Chennai - 600 096.
Represented by its Authorized Signatory
Shiva Gurumurthy

...Petitioner

Vs.

1.The Deputy Commissioner (GST Appeal),
Chennai-II, Commercial Taxes Department,
1, Greams Road, Commercial Tax Office,
Annex Building, Chennai - 600 006.

2.The Deputy Commercial Tax Officer (ST),
Sholinganallur Assessment Circle,
2nd Floor, Room No.241,
Integrated Commercial Tax Building,
Nandanam, Chennai - 600 035.

...Respondents



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Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned order dated 24.04.2025 passed by the 1st respondent bearing the Reference No.ZD330425177077B in GSTIN:33AAEAT8778K1ZS and quash the same and consequently direct the 1st respondent to entertain the appeal date 27.03.2025 filed against the DRC07 order dated 23.08.2024 bearing the Reference No.ZD330824213439C passed by the 2nd respondent against the petitioner in GSTIN:33AAEAT8778K1ZS.

For Petitioner : Mr.Ramaswamy Meyyappan

For Respondents : Mr.V.Prashanth Kiran
Government Advocate (Tax)

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate (Tax), who 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. Challenge was made against the impugned rejection appeal dated 24.04.2025 on the ground of limitation.



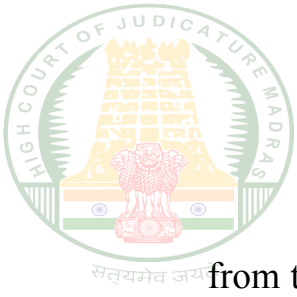
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3. The learned counsel for the petitioner would submit that there was a delay of 186 days in filing the appeal. He would further submit that the petitioner had no knowledge about the passing of such an *exparte* order and they came to know only in the month of May 2024 and therefore, the delay occurred. Hence, the present writ petition.

4. The learned Government Advocate (Tax) for the respondents would submit that subject to the payment, the prayer sought for by the petitioner may be considered.

5. Considering the above submissions made by the learned counsel on either side and upon perusal of the materials, in the present case, the reason assigned by the petitioner for the delay of 186 days in filing the appeal appears to be reasonable. Therefore, this Court is inclined to set aside the impugned order passed by the 1st respondent. Accordingly, the impugned order dated 24.04.2025 passed by the 1st respondent is set aside, subject to the payment of 10% of additional deposit over and above 10% of statutory deposit already deposited by the petitioner, within a period of two weeks



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from the date of receipt of a copy of this order. On verification of the same, the Appellate Authority is directed to entertain the appeal if it is otherwise in order.

6. With the above observations & directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

12.08.2025

Speaking order / Non-Speaking order

Index : Yes / No

Neutral Citation : Yes / No

sri

To

1.The Deputy Commissioner (GST Appeal),
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1, Greams Road, Commercial Tax Office,
Annex Building, Chennai - 600 006.

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KRISHNAN RAMASAMY, J.,

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