IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.08.2025

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition Nos.31560 of 2025
and
WMP.Nos.35364 of 2025

Tvl. Vivek.A
Represented by its Proprietor Mr.A.Vivek,
78, Rajaganapathi Nagar,
Vairapalayam, Erode - 638 003.

...Petitioner

Vs.

1. The Deputy Commissioner (ST) (GST Appeals),
   Integrated New Commercial Taxes Buildings,
   3rd Floor, S.F.No.400/1, 7, 8, 46 Pudur B Village,
   Erode - 638 002.

2. The Assistant Commissioner (ST),
   Park Road Circle, Commercial Taxes Building,
   No.1, Brough Road, Erode - 638 001.

... Respondents

PRAYER IN W.P.No.31560 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records of the respondents vide the impugned Appeal Rejection order in Form GST APL-02 bearing reference

No.ZD330425092899R dated 10.04.2025 and quash the same as it is in violation of Principles of Natural Justice and direct the first respondent to allow the petitioner to file the complete appeal with statements of facts and grounds of appeal and to further direct the first respondent to decide the appeal on merits after taking cognizance of the appeal filed by petitioner and after considering the legal infirmities in the adjudication proceedings highlighted in the present petition.

For Petitioner	:	Ms.J.Prageetha
For Respondents	:	Mr.V.Prashanth Kiran Government Advocate (Taxes)

ORDER

Mr.V.Prashanth Kiran, learned 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 10.04.2025 passed by the 1st respondent and for a consequential direction to the 1st respondent decide the appeal on merits after taking cognizance of the appeal filed by petitioner and after considering the legal infirmities in the adjudication proceedings highlighted in the present petition.

3. The learned counsel for the Petitioner submitted that the 2nd respondent passed the assessment order on 08.03.2021. Challenging which the petitioner filed an appeal before the 1st respondent on 12.08.2021 after a period of three years and eight months and the same was rejected by the 1st respondent on the ground that the appeal was not supported by statement of facts and grounds of appeal. Challenging which the present writ petition has been filed.

4.The learned counsel for the petitioner would submit that inadvertently the petitioner's consultant failed to upload the Appeal paper book consisting of Statements of Fact, Ground of Appeal and Prayer in the GST Portal, which resulted in rejection of the Appeal. Hence, she requested this Court to give one more opportunity to the petitioner to substantiate its case. He therefore prays to set aside the impugned order.

5. The learned Government Advocate (Taxes) appearing for the respondents would submit that since the Appeal filed by the petitioner was

incomplete without statement of facts and grounds of appeal, the appeal came to be rejected. Further, he would submit that in the event this Court is inclined to set aside the order passed by the 1st respondent, the same may be subject to terms.

6. In reply, the learned counsel for the petitioner would submit that the petitioner has already deposited 11% of the disputed tax and is ready and willing to deposit additional 10% of the disputed tax before the appellate authority, in the event if the impugned order is set aside and the appeal is taken on record. She has also made an endorsement to that effect.

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 inadvertently the petitioner's consultant failed to upload the Appeal paper book consisting of Statements of Fact, Ground of Appeal and Prayer in the GST Portal, the Appeal came to be rejected.

9. Considering the facts and circumstances of the case, this Court is of the view that in the interest of justice, one more opportunity may be given to the petitioner to substantiate its case. Therefore, this Court is inclined to set aside the impugned order passed by the 1st respondent dated 10.04.2025. Accordingly, this Court passes the following order:-

(i) Accordingly, the impugned order dated 10.04.2025 passed by the 1st respondent is set aside subject to payment of additional deposit of 10% of disputed tax, as agreed by the petitioner, over the above the deposit of 11% already made by the petitioner before the 1st respondent, within a period of two weeks from the date of receipt of a copy of this order.

(ii) On such payment being made, the 1st 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 petitions are closed.

28.08.2025

Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
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To

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KRISHNAN RAMASAMY, J.

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