IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.30261, 30265 & 30264 of 2025
& W.M.P.Nos.33947, 33948, 33950 & 33952 of 2025

K.P. Rangaraju
Represented by its Proprietor,
Rangaraju K P ,No.2/17,
Aruvankattur, Koothanpalayam PO,
Konganapuram Via, Sankari TK,
Salem 637 102

... Petitioner in all petitions

Vs.

1. The State Tax Officer
(also known as the Commercial tax officer)
Omalur Assessment circle,
data analytics Unit II, Intelligence Salem,
O/o. The Joint commissioner (ST) Intelligence
Salem Salem

2. The Deputy Commissioner (ST)
Appellate Authority Commercial Tax
Building, Salem.

... Respondents in all petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the 1st Respondent herein in GSTIN/ 33AFPPR3126L1Z4 in FORM GST DRC-07 in Order Reference No. ZD331124187062R / 2023-24 dated 22.11.2024 and quash the same

calling for the records on the files of the 2nd Respondent herein in FORM GST APL-02 bearing ARN No.AD3305250741770 dated 27.05.2025 and quash the same

calling for the records on the files of the 2nd Respondent herein in FORM GST APL-02 bearing ARN No.AD3303251537833 dated 29.03.2025 and quash the same

For Petitioner
in all petitions : Mr.B.Syed Abdul Wakeel,
for Ms.K.Siri Chandana

For Respondent
in all petitions : Ms.P.Selvi, GA

COMMON ORDER

These writ petitions have been filed challenging the impugned assessment order dated 22.11.2024 and the impugned rejection orders dated 29.03.2025 & 27.05.2025 passed by the 2nd respondent.

2. Ms.P.Selvi, learned Government Advocate, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, initially, the show cause notice was issued on 30.09.2024 and subsequently, 3 reminder notices were issued by the respondent. Thereafter, the assessment order came to be passed on 22.11.2024. Aggrieved over the said assessment order, an appeal was preferred by the petitioner on 26.03.2025, however, the same was rejected by the respondent vide order dated 29.03.2025. Thereafter, the petitioner had once again filed another appeal against the very same assessment order the same was also rejected by the respondent vide order dated 27.05.2025.

4. Further, he would submit that there was a delay of 34 days in filing the appeals. Since the said delay is beyond the condonable period, both the rejection orders were passed on the aspect of limitation. Hence,

he requests this Court to condone the delay in filing the appeal on any terms.

5. On the other hand, the learned Government Advocate appearing for the respondents would submit that in this case, after the passing of impugned assessment order, two appeals were filed by the petitioner. The said appeals, which were belatedly filed by the petitioner, were rejected on the aspect of limitation vide order dated 29.03.2025 & 27.05.2025. Further, she would contend that the said delay has occurred only due to the fault on the part of the petitioner and requests this Court to pass appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents and also perused the materials available on record.

7. In the case on hand, the assessment order came to be passed on 22.11.2024. Aggrieved over the same, initially, an appeal was preferred

by the petitioner with a delay of 34 days. Since the delay was beyond the condonnable period, the said appeal was rejected by the respondent vide impugned order dated 29.03.2025. Subsequently, the petitioner had filed another appeal against the very same assessment order and the same was also rejected by the respondent vide order dated 27.05.2025.

8. Now, the only request made by the petitioner is with regard to the condonning the 34 days delay in filing the appeal. Considering the submissions made by the petitioner and in the interest of justice, this Court is inclined to condone the delay, in filing the appeal against the impugned assessment order, on terms. Accordingly, this Court passes the following order:-

> (i) The appeal rejection order dated 29.03.2025 passed by the 2nd respondent is set aside and the delay in filing the appeal before the 2nd respondent is hereby condoned, subject to the payment of a sum of Rs.5,000/- (Rupees Five Thousand Only) to The Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, by the petitioner within a period of

four weeks from the date of receipt of a copy of this order.

(ii) Upon payment of the said amount, the 2nd 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.

9. With the above directions, the writ petition in W.P.No.30264 of 2025 is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

10. In view of the above order passed by this Court, the writ petitions in W.P.Nos.30261 & 30265 of 2025 are closed. No cost. Consequently, the connected miscellaneous petitions are also closed.

13.08.2025

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

To

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(also known as the Commercial tax officer)
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O/o. The Joint commissioner (ST) Intelligence
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2. The Deputy Commissioner (ST)
Appellate Authority Commercial Tax
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KRISHNAN RAMASAMY.J.,

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