IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.30752, 30755, 30760 & 30766 of 2025
& W.M.P.Nos.34467, 34476, 34460, 34463, 34469 & 34470 of 2025

S K Garments
Represented by its Proprietor,
463/7, Thadangam Village Panchayad,
Nallampalli, Oddapatti,
Dharmapuri, Tamil Nadu

... Petitioner in all petitions

Vs.

The Assistant Commissioner (ST)
Dharmapuri Assessment Circle,
Ground Floor Commercial Tax Building,
Dharmapuri

...Respondent in WP.No.30766 & 30760 of 2025

1. The Assistant Commissioner (ST)
Dharmapuri Assessment Circle,
Ground Floor Commercial Tax Building,
Dharmapuri,

2. The Deputy Commissioner (CT)
Commercial Taxes Building,
Appellate Authority Salem, Tamil Nadu

... Respondents in W.P.Nos.30755 & 30752 of 2025

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/33ABGPY5240H1ZK in FORM GST DRC-07 in Order Reference No. ZD330824038515D/2019-20 dated 06.08.2024 and quash the same

calling for the records on the files of the 2nd Respondent herein in FORM GST APL-02 bearing ARN No.AD330525090469R dated 27.05.2025 and quash the same,

calling for the records on the files of the 1st Respondent herein in GSTIN/33ABGPY5240H1ZK in Order Reference No. ZD3301252778473 dated 29.01.2025 and quash the same

calling for the records on the files of the 2nd Respondent herein in FORM GST APL-02 bearing ARN No.AD330525090484Z dated 27.05.2025 and quash the same

For Petitioner
in both petitions : Ms.Siri Chandana. K

For Respondent
in both petitions : Ms.K. Vasanthamala, GA

COMMON ORDER

The writ petition in W.P.No.30752 of 2025 has been filed challenging the impugned assessment order dated 06.08.2024.

2. The writ petition in W.P.No.30760 of 2025 has been filed challenging the rectification rejection order dated 29.01.2025.

3. The writ petitions in W.P.Nos.30755 & 30766 of 2025 has been filed challenging the appeal rejection orders dated 27.05.2025.

4. Ms.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

5. The learned counsel for the petitioner would submit that in this case, initially, the impugned assessment order dated 06.08.2024 came to be passed by the respondent, against which, a rectification application was filed by the petitioner on 06.11.2024. However, the said rectification application was rejected by the respondent vide rectification rejection

order dated 29.01.2025. Thereafter, the appeals were filed by the petitioner against both the rectification rejection order and the original assessment order with a delay of 18 days and 192 days respectively. However, the said appeals were rejected by the respondent vide orders dated 27.05.2025 on the aspect of limitation. Hence, these writ petitions have been filed.

6. Further, he would submit that the respondent had already recovered about 77% of the disputed tax amount from the petitioner. Hence, he requests this Court to grant one last opportunity to present their case before the respondent.

7. In reply, the learned Government Advocate had confirmed the submissions made by the petitioner and hence, she requested this Court to pass appropriate orders.

8. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondents and also perused

the materials available on record.

9. In the case on hand, initially, the assessment order came to be passed by the respondent on 06.08.2024. Aggrieved over the same, a rectification application was filed by the petitioner and the same was rejected by the respondent vide order dated 29.01.2025. Thereafter, against the rectification rejection order and the original assessment order, the appeals were preferred by the petitioner with a delay of 18 days and 192 days respectively. The said appeals were rejected by the respondent, vide order dated 27.05.2025, on the aspect of limitation. According to the petitioner, the said delay of 18 days and 192 days had occurred only due to the pendency of rectification application.

10. The reason assigned by the petitioner for delay in filing both the appeal, i.e, appeal against the original assessment order and appeal against the rectification rejection order, appears to be genuine. Further, it was submitted by the petitioner that the respondent had already recovered 77% of the disputed tax amount from the petitioner. In such view of the matter, this Court is inclined to condone the delay, in filing

the appeal against both the rectification rejection order and the original assessment order. Accordingly, this Court passes the following order:-

(i) Accordingly, both the appeal rejection orders dated 27.05.2025 are set aside and the delay of 18 days and 192 days in filing the appeals against the rectification rejection order and the original assessment order respectively is hereby condoned.

(ii) The Appellate Authority 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.

11. With the above directions, the writ petition in WP.Nos.30755 & 30766 of 2025 are disposed of. The writ petition in W.P.Nos.30752 & 30760 of 2025, which have been filed against the impugned assessment order and the rectification rejection order, are closed. No costs. Consequently, the connected miscellaneous petitions are also closed.

21.08.2025

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

To

1. The Assistant Commissioner (ST)
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Ground Floor Commercial Tax Building,
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2. The Deputy Commissioner (CT)
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KRISHNAN RAMASAMY.J.,

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