IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.08.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.30676 of 2025
and
W.M.P.Nos.34384, 34388 and 34389 of 2025

Siddhuraj Veeramani
Proprietor of Bhavani Fashions,
No.16/90, Sivanar Street No 3, Gugai,
Salem, Tamil Nadu-636 006.

...Petitioner

Vs.

1. The Deputy Commissioner (ST)(GST)(Appeal,)
Integrated Commercial Taxes Building,
Pitchards Road, Hastampatty, Salem,
Tamilnadu-636 007

2.The Assistant Commissioner (ST),
Annathanapatty Assessment Circle
Integrated Commercial Tax Building,
Fourth Floor, Pitchards Road,
Hasthampatty, Salem,
Tamil Nadu-636007.

3.The Branch Manager,
Laxmi Vilas Bank Ltd.
12B Puikuthi Main Road,
1st Floor PB No.611,
Gugai, Salem,
Tamil Nadu-636006.

...Respondents

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 in GSTIN No. 33AAZPV0844N1ZT/2018-19 on the files of the First Respondent, quashing the impugned appeal rejection order dated 04-11-2024 with the reference ZD331124006970U for the FY 2018-19, and further directing the First Respondent to entertain the appeal filed by the Petitioner vide Form APL-01 dated 19-07-2024 with the reference AD330724034945X on merits.

For Petitioner : Mr.Ann Priscilla Swarnakumari

For Respondents : Ms.P.Selvi
Government Advocate (Taxes)

Order

Ms.P.Selvi, learned Government Advocate (Taxes), takes notice on behalf of the respondents 1 and 2. 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

04.11.2024 passed by the 1st respondent and further direct the First Respondent to entertain the appeal filed by the Petitioner vide Form APL-01 dated 19-07-2024 with the reference AD330724034945X on merits.

3. The learned counsel for the Petitioner submitted that the 2nd respondent passed the assessment order on 11.03.2024. Challenging the said order, the petitioner filed an appeal before the 1st respondent on 19.07.2024 with a delay of 38 days, out of which 8 days is beyond the condonable period and the said appeal was rejected by the 1st respondent on the ground of delay. Challenging which the present writ petition has been filed.

4. The learned counsel for the petitioner would submit that the aforesaid delay has occurred for the petitioner to collect the necessary information from suppliers and customers regarding the status of the disputed invoices in their returns, before filing appeal. Therefore, he requested this Court to condone the delay and direct the 1st respondent to dispose of the appeal within the stipulated period.

5. The learned Government Advocate (Taxes) appearing for the

respondents 1 and 2 would submit that since the 1st respondent has no power to condone the delay of 8 days which is beyond the period of limitation, the appeal filed by the petitioner came to be rejected. However, he would fairly submit that this Court may condone the delay subject to terms.

6. In reply, the learned counsel for the petitioner would submit that the petitioner has already deposited 10% of the statutory deposit at the time of filing the appeal and is ready and willing to deposit additional 5% of the disputed tax before the appellate authority, in the event if the delay is condoned and the appeal is taken on record. Further, he would submit that there is bank attachment and the same may be lifted, subject to the payment of 5% of the disputed tax. Hence, he prayed for appropriate directions.

7. Heard both sides and also perused the materials available on record.

8. In the present case, it is stated by the petitioner that the delay in filing the appeal has occurred due to the process of collecting information

from suppliers and customers regarding the status of the disputed invoices.

9. Considering the facts and circumstances of the case, this Court is of the view that the reasons assigned by the petitioner for delay in filing the appeal appears to be genuine. Therefore, this Court is inclined to set aside the impugned order passed by the 1st respondent dated 04.11.2024 and condone the delay of 8 days (excluding the period of limitation) in filing the Appeal before the 1st respondent. Accordingly, this Court passes the following order:-

> (i) Accordingly, the impugned order dated 04.11.2024 passed by the 1st respondent is set aside and the delay of 8 days in filing the appeal before the 1st respondent is condoned subject to payment of additional deposit of 5% of disputed tax, as agreed by the petitioner, over the above the statutory deposit of 10% 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.
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> (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.

(iii) Upon production of proof with regard to the payment of 5% of the disputed tax made by the petitioner, the 3rd Respondent -Bank is directed to de-freeze the petitioner's bank account forthwith

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

18.08.2025

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Index : yes/no
Neutral Citation : yes/no

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Krishnan Ramasamy,J.,

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