IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.30495 of 2025
and
W.M.P.Nos.34185 and 34186 of 2025

Sicagen India Limited,
Represented by its Authorised Signatory, M.O Ayyappan,
No. 88, 4th floor, SPIC House
Mount Road, Guindy,
Chennai,
Tamil Nadu-600032.

...Petitioner

Vs.

1. Deputy Commissioner of Appeals (ST)(GST),
Chennai- II, Greams Road,
Chennai, Tamilnadu 60 0 006.

2.The Assistant Commissioner (ST),
Chengalpattu Intelligence Circle,
No.870/2A, 1st floor, Kanchipuram High Road,
Thimmavaram Post, Chengalpattu,
Tamil Nadu- 603101.

...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 on the files of the First Respondent with the reference ZD3307253237939 and quash the impugned appeal rejection order dated 29-07-2025 as arbitrary.

For Petitioner : Mr.Saithanya Kesan

For Respondents : Mrs.K.Vasanthamala
Government Advocate (Taxes)

Order

Mrs.K.Vasanthamala, 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 29.072025 passed by the respondent and to quash the same.

3. The learned counsel for the Petitioner submitted that the 2nd respondent passed the assessment order on 18.11.2024. Thereafter, the petitioner filed rectification application before the 2nd respondent on

12.02.2025 and the same was rejected vide order dated 11.04.2025. Subsequently,the petitioner filed an appeal before the 1st respondent on 09.05.2025 with a delay of 82 days, out of which 52 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 immediately after the passing of the assessment order, the petitioner filed the rectification petition under the bonafide impression that the issue can be rectified through the rectification petition, but the same was dismissed and only thereafter the petitioner filed the appeal, which resulted in the delay of 82 days (including the limitation period). 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 respondent would submit that nothing prevented the petitioner to file appeal

immediately after the passing of the assessment order. But instead of filing appeal, the petitioner filed rectification petition. Further, he would submit since the 1st respondent has no power to condone the delay of 52 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.

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

8. In the present case, as rightly contended by the learned Government Advocate (Taxes) for the respondents that nothing prevented

the petitioner from filing an appeal immediately after passing of the assessment order. But on the other hand, the learned counsel for the petitioner submitted that in case the rectification petition was considered, there is no need for the petitioner to file an appeal.

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 29.07.2025 and condone the delay of 52 days in filing the Appeal before the 1st respondent. Accordingly, this Court passes the following order:-

> (i) Accordingly, the impugned order dated 29.07.2025 passed by the 1st respondent is set aside and the delay of 52 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.

(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.

18.08.2025

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Index : yes/no
Neutral Citation : yes/no

To

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   Chennai- II, Greams Road,
   Chennai, Tamilnadu 60 0 006.

2. The Assistant Commissioner (ST),
   Chengalpattu Intelligence Circle,
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   Chengalpattu, Tamil Nadu-603101.

Krishnan Ramasamy,J.,

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