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.30664 of 2025
and
W.M.P.Nos.34368 and 34373 of 2025

Tvl.Sri Dhandayuthapani Spinners Private Limited,
Represented by its Director,
Mr.S.Sanjith,
493/2, Sembagoundenvalasu,
Sivagiri Main Road,
Ganapathipalayam, Erode,
Tamil Nadu.-638153.

...Petitioner

Vs.

1. The Deputy Commissioner (CT) (GST) (Appeal),
Erode, Tiruppur (South) Tiruppur-II,
Tiruppur, Tamil Nadu.

2.The Assistant Commissioner (ST)
Kodumudi Assessment Circle,
Station: Integrated building,
North Pradhakshanam Road,
Karur, Tamil Nadu-639 002.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the files of the 1st Respondent herein in GSTIN/Temp ID/UIN 33AAHCS8807R1ZM against ARN # AD3307250023299 dated 18.07.2025 and quash the same.

For Petitioner : Mr.A.N.R.Jayaprathap

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader (Taxes)

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader (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 18.07.2025 passed by the 1st respondent and to quash the same.

3. The learned counsel for the Petitioner submitted that the 2nd respondent issued show cause notice dated 25.11.2024, followed by reminder notices dated 29.01.2025 and 10.02.2025 to the petitioner, by uploading the same in the GST portal without serving physical copy to the petitioner. Therefore, the petitioner was not aware of the same and hence failed to submit its reply. Since the petitioner failed to submit its reply to the show cause notice, the 2nd respondent passed the assessment order dated 18.02.2025 against the petitioner confirming the proposals made in the show cause notice and the same was also uploaded in the GST portal. Subsequently, a portion of the disputed tax has been recovered from the Petitioner through the Electronic Credit Ledger. The petitioner came to know of the assessement order only getting call from the 2nd respondent. Subsequently,the petitioner filed an appeal before the 1st respondent on 01.07.2025 with a delay of 43 days, out of which 13 days is beyond the condonable period and the said appeal was rejected by the 1st respondent vide order dated 18.07.2025 on the ground of delay. Challenging which the present writ petition has been filed.

4. Further, the learned counsel for the petitioner would submit that since the petitioner's accountant who was taking care of GST related works was unwell and hospitalized at the relevant point of time, the peitioner could

not file Appeal within time. That apart already 20% of the disputed tax has already already recovered from the peitioner. Hence, 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 Additional Government Pleader (Taxes) appearing for the respondents would submit that since the 1st respondent has no power to condone the delay beyond the period of limitation, the appeal filed by the petitioner came to be rejected. Further, he would fairly submit that since 20% of the disputed tax has been recovered, the request of the petitioner may be considered.

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

7. In the present case, it is stated by the petitioner that since the petitioner's accountant who was taking care of work relating to GST was unwell and hospitalized at the relevant point of time, the petitioner could not

file Appeal within the time.

8. 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 18.07.2025 and condone the delay of 43 days in filing the Appeal before the 1st respondent. Accordingly, this Court passes the following order:-

(i) Accordingly, the impugned order dated 18.07.2025 passed by the 1st respondent is set aside and the delay of 43 days in filing the appeal before the 1st respondent is condoned.

(ii) 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.

9. 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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Krishnan Ramasamy,J.,

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