



W.P.No.31321 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31321 of 2025
& W.M.P.Nos.35047 & 35044 of 2025

A N Selvaraj(33BFJPS7663N1ZM)
Rep By Its Proprietor A.N.Selvaraj,
524/1 Na Ariyanachipalayam Kaniyur
Madathukulam Tiruppur District-642 203

... Petitioner

Vs.

1. The Deputy Commissioner (st)(gst Appeals)
Gst Appellate Authority-erode,
Integrated New Commercial Taxes Building,
Iiird Floor, S.F.No.400/1,7,
8,46 Pudur B Village, Erode-638002

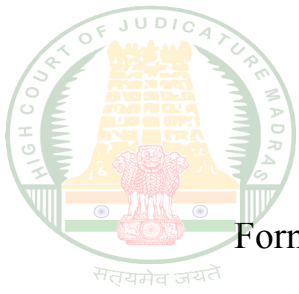
2. The Assistant Commissioner(st)
Udumalpet North Assessment Circle,
Chithrakudam, Kalpana Road,
Udumalpet-642 126

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, Call for the records of the First
Respondent passed in proceedings of appeal rejection proceedings vide

1/6



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Form GST APL-02 dated 23.03.2025 quash the same and direct the first respondent to admit the appeal

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For Petitioner : Mr.J.Madhusuthanan

For Respondent : Ms.P.Selvi, GA

ORDER

This writ petition has been filed challenging the impugned rejection order dated 23.03.2025 passed by the 1st 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 assessment order came to be passed by the respondent. At that time, the petitioner was hospitalized due to some medical reason and hence, being unaware of the said assessment order, he was not in a position to file the appeal in time. Thereafter, the appeal against the aforesaid assessment order was preferred by the petitioner with a delay of



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1 day. Though the said delay is within the condonable period, the appeal was rejected by the respondent, vide impugned rejection order dated 23.03.2025, on the aspect of limitation. Hence, this writ petition has been filed.

4. On the other hand, the learned Government Advocate appearing for the respondents would submit that the petitioner had failed to provide appropriate reason for delay in filing the appeal and hence, the appeal preferred by the petitioner came to be rejected by the respondent. Thus, he requests this Court to pass appropriate orders.

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

6. In the case on hand, the assessment order came to be passed on 28.08.2024. Aggrieved over the same, an appeal was belatedly preferred



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by the petitioner on 29.11.2024, i.e., with a delay of 1 day. Though the delay was within the condonable period, the said appeal was rejected by the respondent vide impugned order dated 23.03.2025. According to the petitioner, due to some medical reasons, the petitioner was hospitalized at the time of passing of the assessment order, they were unable to file the appeal within time.

7. The above reason assigned by the petitioner, for the delay in filing the appeal against the assessment order, appears to be genuine. In such view of the matter, this Court is inclined to condone the delay, in filing the appeal against the impugned assessment order. Accordingly, this Court passes the following order:-

(i) Accordingly, the rejection order dated 23.03.2025 passed by the 1st respondent is set aside and the delay of 1 day in filing the appeal before the 1st respondent is hereby condoned.

(ii) Therefore, 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.



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

22.08.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

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