IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31334 of 2025
& W.M.P.No.35060 of 2025

M/s Munikrishna Chetty
Rep by its Proprietor M Saravanababu
No.265 NA , Bangalore Road,
Krishnagiri Taluk, Krishnagiri- 635001

... Petitioner

Vs.

1. The Deputy Commissioner (CT)
GST Appeals, Combined Commercial Taxes
Buildings, Hasthampatty, Salem-636007

2. The State Tax Officer
Krishnagiri I Circle,Krishnagiri- 635001

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the connected records pertaining to the impugned proceedings of the 1st Respondent herein made in Form GST APL 02 in Ref- No. ZD3303251767069 dated 23-03-2025 and quash the same as illegal and consequently directing the 1st

Respondent herein to take the appeal filed on 20-11-2024 on his file and decide the same on merits

For Petitioner : Mr.Manoharan S Sundaram

For Respondent : Mr.V.Prashanth Kiran, GA

ORDER

This writ petition has been filed challenging the impugned rejection order dated 23.03.2025 passed by the 1st respondent.

2. Mr.V.Prashanth Kiran, 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 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 19.08.2024. Aggrieved over the same, an appeal was belatedly preferred

by the petitioner on 20.11.2024, i.e., with a delay of 1 day. Though the delay was within the condonnable 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 1^{st} respondent is set aside and the delay of 1 day in filing the appeal before the 1^{st} respondent is hereby condoned.
>
> (ii) Therefore, the 1^{st} 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.

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

1. The Deputy Commissioner (CT)
GST Appeals, Combined Commercial Taxes
Buildings, Hasthampatty, Salem-636007

2. The State Tax Officer
Krishnagiri I Circle,Krishnagiri- 635001

KRISHNAN RAMASAMY.J.,

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