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W.P.Nos.31511, 31514 & 31517 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.31511, 31514 & 31517 of 2025
& W.M.P.Nos.35294, 35281, 35286, 35287, 35292 & 35279 of 2025

Tvl J Mart
Represented by its Proprietor
Devarajan Dhanalakshmi
No. 1/269, J Mart, Thirupathur Main Road,
Vadamalampatti, Pochampalli,
Krishnagiri- 635206.

... Petitioner in all petitions

Vs.

1. Deputy Commissioner (ct)
O/o.Deputy Commissioner Gst Appeals,
Erode, No.161, Commercial Taxes Building,
2nd Floor, Brough Road, Erode-638 001.

2. Assistant Commissioner (ST)
Krishnagiri II Circle.

... Respondents in all petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,



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calling for the records of the impugned order of the 1st Respondent in Reference No. ZD330425055692E dated 05.04.2025 quash the same and consequently direct the 1st Respondent to number the appeal filed against the Assessment Order dated 07.12.2023 for the Assessment Year 2017-2018

calling for the records of the impugned order of the 1st Respondent in Reference No. ZD330325176703F dated 23.03.2025 quash the same and consequently direct the 1st Respondent to number the appeal filed against the Assessment Order dated 19.08.2024 for the Assessment Year 2019-2020

calling for the records of the impugned order of the 1st Respondent in Reference No. ZD330425112784J dated 15.04.2025 quash the same and consequently direct the 1st Respondent to number the appeal filed against the Assessment Order dated 07.12.2023 for the Assessment Year 2020-2021

For Petitioner
in both petitions : Mr.M.Hariharan

For Respondent
in both petitions : Ms.Amirta Poonkodi Dinakaran, GA

COMMON ORDER



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These writ petitions have been filed challenging the impugned rejection orders dated 05.04.2025, 23.03.2025 & 15.04.2025 passed by the 1st respondent.

2. Ms.Amirta Poonkodi Dinakaran, 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 *ex parte* assessment order came to be passed by the respondent. Thereafter, when he made an attempt to file the appeals against the said assessment orders, due to some technical issues, he was not in a position to upload the same in the portal. Thereafter, the appeal against the aforesaid assessment order was preferred by the petitioner with a delay of not more than 10 days. Though the said delay is within the condonable period, the appeal was rejected by the respondent, vide impugned rejection orders dated 23.03.2023, 05.04.2025 & 15.04.2025 on the aspect of limitation. Hence, these writ petitions have been filed.



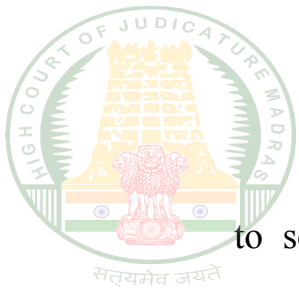
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4. On the other hand, the learned Government Advocate appearing for the respondents would submit that the petitioner had failed to provide appropriate reason for delay in filing the appeals and hence, the appeals preferred by the petitioner came to 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 orders came to be passed on 19.08.2024, 07.12.2023 & 07.12.2023. Aggrieved over the same, the appeals were belatedly preferred by the petitioner on 21.11.2024, 19.03.2024 & 19.03.2024 i.e., with a delay of 2 days & 19 days respectively. Though the delay was within the condonable period, the said appeals were rejected by the respondent vide impugned orders dated 23.03.2025, 05.04.2025 & 15.04.2025. According to the petitioner, due



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to some technical issues in uploading the appeal, the petitioner was 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 orders dated 23.03.2025, 05.04.2025 & 15.04.2025 passed by the 1st respondent are set aside and the delay in filing the appeals before the 1st respondent is hereby condoned.

(ii) The petitioner is directed to re-present the appeals before the respondent within a period of 2 weeks from the date of receipt of a copy of this order.

(iii) Thereafter, 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.

8. With the above directions, this writ petition is disposed of. No



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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. Deputy Commissioner (ct)
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