IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.31005 & 31034 of 2025
& W.M.P.Nos.34738, 34739, 34773 & 34774 of 2025

Kronos Logistics India Private Limited
Rep. by its Authorised signatory, Kesavan Praveena,
having its registered office at
2nd Floor, 324 E, Keerthi,
Poonamalle High Road, Kilpauk,
Chennai, TamilNadu 600 010

... Petitioner in both petitions

Vs.

1. The Deputy Commissioner(ST),
GST Appeal Chennai I,
Greams Road, Main building,
2nd floor, chennai 06

2. Commercial Tax officer
Kilpauk Assessment Circle
No. 1, Greams Road, 3rd Floor,
PAPM Annex Building, Chennai 06

... Respondents in WP.No.31005 of 2025

1. Commercial Tax Officer
Kilpauk Assessment Circle
No. 1, Greams Road, 3rd Floor,
PAPM Annex Building, Chennai 06

2. The Deputy Commissioner (ST)
GST Appeal Chennai I,
Greams Road, Main building,
2nd floor, chennai 06

...Respondents in WP.No.31034 of 2025

Common Prayer:

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

calling for the records in GSTIN No- 33AADCK9712H1ZL / 2020-21 on the files of the 1st Respondent and quash the Impugned Appeal Rejection Order dated 22.07.2025 with the reference ZD330225189342I, and consequently, direct the 1st Respondent to forthwith entertain, consider, and adjudicate the appeal filed by the Petitioner vide Form APL-01 dated 24.06.2025

calling for the records of the 1st Respondent in File No. ZD3311241955883 and quash the Impugned Order dated 19.02.2025 with the reference ZD330225189342I, passed by the 1st Respondent

For Petitioner in both petitions	:	Mr.Sriram Venkatavaradan
For Respondent in both petitions	:	Mr.C.Harsha Raj, SGP

COMMON ORDER

These writ petitions have been filed challenging the impugned assessment order dated 19.02.2025 and the appeal rejection order dated 22.07.2025 passed by the respondents.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondents. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, the show cause notice was issued by the respondent on 23.11.2024, for which a reply was filed by the petitioner on 24.01.2025. Thereafter, the impugned assessment order came to be passed by the respondent. Aggrieved over the said assessment order, an appeal was preferred by the petitioner with a delay of 35 days. According to the petitioner, the said delay of 35 days had occurred due to the failure on the part of their Consultant in filing the appeal. Since the said delay is beyond the condonable period, the appeal was rejected by the respondent, vide impugned rejection order dated 22.07.2025, on the aspect of limitation.

Hence, this writ petition has been filed.

4. Further, he would submit that the petitioner had already paid 10% towards statutory pre-deposit while filing the appeal and now, he is willing to pay additional 5% of disputed tax amount to the respondent. Therefore, he requests this Court to condone the delay in filing the appeal.

5. On the other hand, the learned Special Government Pleader appearing for the respondents would submit that though all the notices and orders were duly uploaded by the respondents, the petitioner had failed to file the appeal in time. Hence, he would contend that the said delay has occurred only due to the fault on the part of the petitioner and requests this Court to pass appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondents and also perused the materials available on record.

7. In the case on hand, initially, the assessment order came to be passed on 19.02.2025. Aggrieved over the same, an appeal was belatedly preferred by the petitioner on 24.06.2025, i.e., with a delay of 35 days. Since the delay was beyond the condonnable period, the said appeal was rejected by the respondent vide impugned order dated 22.07.2025. According to the petitioner, due to the failure on the part of their consultant, they were unable to file the appeal within time.

8. 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 on terms.

9. Therefore, though the petitioner had already paid 10% of the disputed tax amount as statutory pre-deposit while filing the appeal, considering the delay, this Court directs the petitioner to pay additional 5% of the disputed tax amount to the respondents, as agreed by the

petitioner. Accordingly, this Court passes the following order:-

(i) Accordingly, the appeal rejection order dated 22.7.2025 passed by the 1st respondent is set aside and the delay of 35 days in filing the appeal before the 1st respondent is hereby condoned, subject to the payment of additional 5% of the disputed tax amount by the petitioner to the respondents.

(ii) The 1st respondent-Appellate Authority 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, the writ petition in WP.No.31005 of 2025 is disposed of. The writ petition in W.P.No.31034 of 2025, which has been filed against the impugned assessment order, is closed. No costs. Consequently, the connected miscellaneous petitions are also closed.

19.08.2025

Speaking/Non-speaking order
Index : Yes / No

Neutral Citation : Yes / No
nsa

To

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