IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-08-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 31822 of 2025
AND
WP NO. 31828 OF 2025,WMP NO. 35633 OF 2025,WMP NO. 35638 OF 2025

Tvl.PSI Stones Pvt Ltd,
Rep by its Authorised Signatory,
Mr Lokesh Kumar Soni,
No E- 14, SIPCOT Industrial Complex,
Phase II, Hosur-635 109.

Petitioner(s)

Vs

1.The Assistant Commissioner (ST) (FAC),
Hosur North II Circle, Hosur.

2.The Deputy Commissioner (CT),
Erode.

Respondent(s)

<u>PRAYER in W.P.No.31822 of 2025:-</u>Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified

Mandamus, calling for the Respondent No.2 s Form GST APL-02 dated 08.04.2025 with Ref. No. ZD330425078407A and quash the same and direct the Respondent No.2 to grant an opportunity to rectify the defects in Appeal bearing ARN AD3306240257082 including by filing application for condonation of delay and further direct the Respondent No.1 not to take any coercive steps against the Petitioner till then.

PRAYER in WP No. 31828 of 2025:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus,calling for the Respondent No.2 s Form GST APL-02 dated dated 08.04.2025 with Ref. No. ZD330425078411L and quash the same and direct the Respondent No.2 to grant an opportunity to rectify the defects in Appeal bearing ARN AD330624025729Y including by filing application for condonation of delay and further direct the Respondent No.1 not to take any coercive steps against the Petitioner till then.

In both W.Ps

For Petitioner(s):	M/s.Disha Jain
For Respondent:	Mrs.K.Vasanthamala Government Advocate

COMMON ORDER

These writ petitions have been filed by the petitioner challenging the impugned appeal rejection orders dated 08.04.2025, passed by the 2nd respondent, relating to the Tax Periods 2021-22 & 2023-24.

2.Mrs.K.Vasanthamala, learned Government Advocate (Taxes), takes notice on behalf of the respondents.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that in the present case, the show cause notices dated 24.01.2024, relating to the Tax Periods 2021-22 & 2023-24 were only uploaded in the GST portal and the petitioner was not alerted any physical copy or email and therefore, the petitioner was not aware of the same. Subsequently, the impugned assessment orders dated 14.03.2024, relating to the Tax Periods 2021-22 & 2023-24, were also uploaded under the "View Additional Notices & Orders" tab on the GST common portal. The petitioner was not aware of the impugned assessment orders and the consultant of the petitioner also failed to follow the same in the portal.

5.He would further submit that aggrieved over the assessment orders dated 14.03.2024, the petitioner filed an appeal before the 2nd respondent with a delay of 3 day beyond the condonable period. The 2nd respondent had dismissed the appeal at the threshold on the ground of limitation. Hence, the present writ petition has been filed to condone the delay and to direct the 2nd respondent to take the appeals on record.

6.Learned Government Advocate appearing for the respondents would submit that since the appeal has been preferred beyond the statutory limitation period, the 2nd respondent rejected the appeal. He would further submit that if the Court satisfied with the reason assigned by the petitioner for the delay, the

Court may condone the delay and the petitioner may be directed to pursue the appeals in accordance with law.

7.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondents and perused the materials available on record.

8.Considering the submission made by the learned counsel for the petitioner and the learned Government Advocate appearing for the respondents, it appears that the 2nd respondent had dismissed the appeal at the threshold on the ground of limitation. However, the reason assigned by the petitioner, for the delay in filing the appeal against the assessment orders, appears to be genuine. Therefore, this Court is inclined to condone the delay in filing the appeals against the impugned assessment orders. Accordingly, this Court pass the following orders:-

(i) The impugned appeal rejection orders dated 08.04.2025 is hereby set aside and the delay in filing the appeal against the impugned assessment orders dated 14.03.2024 is hereby condoned

ii) The Appellate Authority is directed to take the appeals on record without insisting upon the limitation aspect and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

9.With the above directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

26-08-2025

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1.The Assistant Commissioner (ST) (FAC),
Hosur North II Circle, Hosur.

2.The Deputy Commissioner (CT),
Erode.

KRISHNAN RAMASAMY J.

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