IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.08.2025

CORAM

**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.32011 of 2025**
**and**
**W.M.P.Nos.35869 and 35870 of 2025**

M/s. Navaladi Agro Service,
Rep. by its Proprietor,
Sri.A.Maheswaran,
3/508A, Mohanur Road,
Valayapatti, Namakkal - 637 020.

... Petitioner

**Vs.**

1. The Deputy Commissioner (CT),
   (On behalf of Appellate Authority)
   Erode.
2. The Deputy State Tax Officer - 2,
   Namakkal Rural Assessment Circle,
   Namakkal.

... 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 in ARN#AD330625055350D and quash the proceeding dated 25.06.2025 passed therein.

For Petitioner : Mr.RV.Sudakar
for Mr.B.Raveendran

For Respondents : Mr.C.Harsha Raj
Special Government Pleader
(Taxes)

**ORDER**

This writ petition has been filed challenging the impugned order dated 25.06.2025 passed by the 1st Respondent and quash the same.

2. Mr.C.Harsha Raj, learned Special Government Pleader (Taxes) 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 appearing for the petitioner would submit that since the 2nd Respondent passed the assessment order dated 03.03.2025 by uploading the same in the GST portal the petitioner was unaware of the same. The petitioner came to know of the impugned order only during 1st week of June 2025. Since the Petitioner was ill he

handed over the papers to his GST consultant who filed the appeal on 20.06.2025, before the 1st respondent with a delay of 19 days.

4. Further, he would submit that as per Section 107(4) of the CGST/TNGST Act, 2017, the 1st respondent ought to have condoned the delay and taken the appeal on record, but the said authority without considering the same has rejected the Appeal on the ground of delay. Hence, he prays to set aside the impugned order.

5. The learned Special Government Pleader (Taxes) for the respondents would submit that since the petitioner has filed the Appeal with a delay of 19 days, the Appeal filed by the petitioner came to be dismissed and that apart the petitioner has not filed an application for condoning the delay.

6. In reply, the learned counsel for the petitioner would submit that the petitioner may be permitted to file appeal again along with condone delay application. Further, he would submit that the petitioner is ready and willing to pay additional deposit of 5% of the disputed tax

over and above the statutory deposit of 10% already made by the petitioner at the time of filing earlier appeal. He had also made an endorsement to that effect.

7. Heard both sides. Perused the records.

8. In the case on hand, it is stated by the petitioner that since the Petitioner was ill, he had handed over the papers to his GST consultant who filed the appeal on 20.06.2025 with a delay of 19 days. A perusal of records would go show that the petitioner had not filed an application for condoning the delay along with the Appeal. If that being the case, this Court is inclined to direct the petitioner to file an appeal again along with condone delay application. Accordingly, this Court passes the following order:-

(i) The petitioner is permitted to file appeal before the 1st respondent along with condone delay application, subject to payment of additional deposit of 5% of disputed tax, as agreed by the petitioner, over the above the statutory deposit of

10% already made, before the 1st respondent, within a period of two weeks from the date of receipt of a copy of this order.

(ii) On such payment being made, the 1st respondent is directed to condone the delay and take the appeal on record, if it is otherwise in order and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible.

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

**25.08.2025**

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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**KRISHNAN RAMASAMY.J.,**
arr

To

1. The Deputy Commissioner (CT),
   (On behalf of Appellate Authority)
   Erode.
2. The Deputy State Tax Officer - 2,
   Namakkal Rural Assessment Circle,
   Namakkal.

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