IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.08.2025

CORAM
THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31554 of 2025
& W.M.P.Nos.35349, 35353 & 35358 of 2025

M/s.Jagathshree Castings,
Rep. by its Partner,
Arunkumar Balasundaram,
SF No.404/1B2, Vadavalli,
Kanuvai Road, Somayampalayam,
Coimbatore - 108. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Vadavalli Assessment Circle, Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore II, Coimbatore - 641 018.

2.The Deputy Commissioner (CT),
GST Appeal, GST Bhavan
Race Course, Coimbatore.

3.The Branch Manager,
Karur Vysya Bank,
No.3/35A R.K.Complex Maruthamalai Main Road,
Vadavalli Branch, Coimbatore - 641 041. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records on the file of Impugned Order passed by first respondent in reference No.ZD330225110547R/2020-21 dated 12.02.2025 and along with GSTIN.33AAEFJ2469C1ZP/2020-21 dated 12.02.2025 and GST APL 02 in reference No.ZD330625219030Y dated 20.06.2025 issued by second respondent and to quash the same.

For Petitioner	:	Mr.Saravana Kumar
For Respondents	:	Ms.P.Selvi, Government Advocate (T)

ORDER

This writ petition has been filed challenging the assessment order dated 12.02.2025 and the appeal rejection order dated 20.06.2025 passed by the respondents.

2. Ms.P.Selvi, learned Government Advocate, takes notice on behalf of the respondents. By consent of the parties, this writ petition is taken up for hearing at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, since all the notices/communications were uploaded in the GST portal, the petitioner was not aware of the same and thus, failed to file a reply. Under these circumstances, the impugned assessment order dated 12.02.2025 came to be passed by the first respondent, without providing any opportunity of personal hearing to the petitioner. Thereafter, the appeal against the aforesaid assessment order was preferred by the petitioner with a delay of 7 days. Since the delay was beyond the condonable period, the second respondent rejected the same vide impugned rejection order dated 20.06.2025, on the ground of limitation. Hence, he prayed to condone the delay in filing the appeal on any terms including any condition of additional pre-deposit and he has also made an endorsement to that effect in the case bundle.

4. On the other hand, the learned Government Advocate appearing for the respondents would submit that the delay, in filing the appeal, has occurred only due to the fault on the part of the petitioner and requests

this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondents and also perused the materials available on record.

6. In the case on hand, the assessment order came to be passed by the first respondent on 12.02.2025. Aggrieved over the same, an appeal was preferred by the petitioner on 27.11.2024, i.e., with a delay of 7 days. Since the delay was beyond the condonable period, the said appeal was rejected by the second respondent vide impugned order dated 20.06.2025, on the ground of limitation. According to the petitioner, since he was hospitalised due to fracture and surgical procedure, they are not in a position 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 assessment order, on terms.

8. Therefore, though the petitioner had already paid 10% of the disputed tax amount as pre-deposit while filing the appeal, considering the delay of 7 days, this Court directs the petitioner to pay additional 5% of the disputed tax amount, as agreed by the petitioner, to the respondents. Accordingly, this Court passes the following order:

i) The impugned rejection order dated 20.06.2025 is set aside and the delay of 7 days in filing the appeal before the Appellate Authority is condoned, subject to the payment of additional 5% of the disputed tax to the respondents as agreed by the petitioner, within a period of two weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.

ii) Upon such payment made by the petitioner, the second respondent/Appellate Authority is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing an sufficient opportunity to the petitioner, as expeditiously as possible.

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

25.08.2025

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