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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31866 of 2025
& W.M.P.Nos.35682 & 35684 of 2025

Simon Sagayaraju,
Proprietor of Tvl. Euphoria Green
Technologies 33/21, Psg Tam Flats,
North Mada Street, Sri Nagar Colony,
Saidapet, Chennai, Tamil Nadu-600015.

... Petitioner

Vs.

1. Assistant Commissioner(ST)
Kotturpuram Assessment Circle,
South-II Chennai, Tamil nadu

2. Deputy Commissioner (CT),
Dc(ST, GST Appeal Chennai II,
CT Main Building, 2nd floor,
Chennai-600006.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in the file of the Respondents and quash the Impugned Order under section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST

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DRC-07 both dated 15.04.2024 and having Reference Number ZD330424114398I and its annexure dated 15.04.2024 in GSTIN/33ABGPS8507F1ZM/2018-19 passed by the First Respondent for FY 2018-19 along with the acknowledgement in Form GST APL-02 dated 25.04.2025 having Reference Number ZD3304251862792 issued by the Second Respondent under Rule 108 of Central Goods and Services Tax Rules, 2017/ Tamil Nadu Goods and Services Tax Rules, 2017 for the FY 2018-19

For Petitioner	:	Ms.V.Srinithi For Mr.N.V.Balaji
For Respondent	:	Mr.V.Prasanth Kiran, GA

ORDER

This writ petition has been filed challenging the the impugned assessment order dated 15.04.2024 and impugned rejection order dated 25.04.2025 by the respondent.

2. Mr.V.Prashanth Kiran, learned Government Advocate, 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

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case, initially, the assessment order was passed on 15.04.2024. Aggrieved over the said assessment order, an appeal was preferred by the petitioner on 12.12.2024. However, due to medical issues, the said appeal was filed with a delay of 150 days and hence, the appeal was rejected by the respondent, vide impugned rejection order dated 25.04.2025, on the aspect of limitation.

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.

4. On the other hand, the learned Government Advocate appearing for the respondents would submit that the delay may be condoned subject to terms and requests this Court to pass appropriate orders.

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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 order came to be passed on 15.04.2024. Aggrieved over the same, the appeal was belatedly preferred by the petitioner, i.e., with a delay of 150 days. Since the delay was beyond the condonnable period, the said appeal was rejected by the respondent vide impugned order dated 25.04.2025. According to the petitioner, due to medical issues faced by him, there was a delay of 150 days in filing the appeal.

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.

8. Therefore, though the petitioner had already paid 10% of the

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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 25.04.2025 passed by the 2nd respondent is set aside and the delay of 150 days in filing the appeal before the 2nd respondent is hereby condoned, subject to the payment of additional 5% of the disputed tax amount by the petitioner to the respondents.

(ii) The 2nd 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.

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

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closed.

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

To

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