IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.08.2025

CORAM
THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31807 of 2025
& W.M.P.Nos.35612 & 35613 of 2025

Tvl.The Tamil nadu State Palmgur
and fibre Marketing Co-op Federation Ltd.,
Rep. by its Director,
Thiru K.Senthil Kumar,
No.32, Pathaneer Maligai,
Gengu Reddi Road, Egmore,
Chennai - 600 008. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Egmore Assessment Circle,
No.88, Mayor Ramanathan Salai,
Taluk Office Building, 2nd Floor,
Spur Tank Road, Chetpet,
Chennai - 600 031.

2.Deputy Commissioner (ST),
GST Appeal-1,
Greams Road, Main Building,
2nd Floor, Chennai - 600 006. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of impugned order under Section 73 dated 23.08.2024 having Reference No.ZD3308242159465 passed by the first respondent for the financial year 2019-20 and the impugned order in Form GST APL-02 dated 18.07.2025 having reference number ZD3307251941938 passed by the second respondent and quash the same.

For Petitioner : Ms.T.Yazhini

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

ORDER

This writ petition has been filed challenging the assessment order dated 23.08.2024 and the appeal rejection order dated 18.07.2025 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, 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 23.08.2024 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 190 days. Since the delay was beyond the condonable period, the second respondent rejected the same vide impugned rejection order dated 18.07.2025, on the ground of limitation. Hence, she prayed to condone the delay in filing the appeal on any terms including any condition of additional pre-deposit and she has also made an endorsement to that effect in the case bundle.

4. On the other hand, the learned Special Government Pleader 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 Special Government Pleader 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 23.08.2024. Aggrieved over the same, an appeal was preferred by the petitioner on 30.06.2025, i.e., with a delay of 190 days. Since the delay was beyond the condonable period, the said appeal was rejected by the second respondent vide impugned order dated 18.07.2025, on the ground of limitation. According to the petitioner, due to financial constraints, 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 190 days, this Court directs the petitioner to pay additional 10% 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 18.07.2025 is set aside and the delay of 190 days in filing the appeal before the Appellate Authority is condoned, subject to the payment of additional 10% 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.
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> 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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To

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KRISHNAN RAMASAMY.J.,

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