IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 32001 of 2025
AND
WMP NO. 35849 OF 2025,WMP NO. 35850 OF 2025

M/s.Jeffy Steel,
Rep. by its Proprietor Duraisamy Edwin Joseph,
No. 488/1, Sowripalayam Main Road,
Meena Estate, Sowripalayam,
Coimbatore-641 028.

Petitioner(s)

Vs

1.The Deputy Commissioner (CT),
Atd Road, Rac Course, Gopalapuram,
Coimbatore-641 018.

2.The Assistant Commissioner (ST),
Singanallur-North Circle, ATD Road,
Race Course, Gopalapuram,
Coimbatore-641 018.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records pertaining to the Impugned Order vide DRC 07 issued in Ref. No. ZD330225062656F dated 06.02.2025 by the 2nd Respondent and the consequential order dated 30.06.2025 issued in FORM GST APL-02 in Reference No. ZD330625331104U by the 1st Respondent.

For Petitioner(s):	Mr.Derrick Sam
For Respondent:	Mr.V.Prashanth Kiran Government Advocate

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 06.02.2025, passed by the 2nd respondent and the impugned appeal rejection order dated 30.06.2025, passed by the 1st respondent, relating to the Tax Periods 2020-21.

2.Mr.V.Prashanth Kiran 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 appearing for the petitioner would submit that aggrieved over the assessment order dated 06.02.2025, the petitioner preferred an appeal before the 1st respondent, by depositing 10% of the disputed tax demand in respect of the assessment period. However, the same was rejected on the ground of limitation since there was a delay of 14 days beyond the condonable period in filing the appeal. He would further submit that subsequent to the passing of the impugned assessment order dated 06.02.2025, immeditaely on the very next day, another order has been passed dropping the proceedings. Therefore, the petitioner was under the impression that the entire proceedings were dropped. Later, after the issuance of recovery notice, the petitioner came to know through his consultant that the order dated 07.02.2025 dropping the proceedings is related to the duplication of the show cause notice. Therefore, the delay has been occurred in filing the appeal and hence, prayed to condone the delay.

5.Learned Government Advocate appearing for the respondents would submit that since the appeal has been preferred beyond the statutory limitation period, the 1st 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 appeal in accordance with law.

6.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.

7.Considering the submission made by the learned counsel for the petitioner and the learned Government Advocate appearing for the respondents, it appears that the 1st 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 order, appears to be genuine. Therefore, this Court is inclined to condone the delay in filing the appeal against the impugned assessment order. Accordingly, this Court pass the following orders:-

(i) The impugned appeal rejection order dated 30.06.2025 is hereby set aside and the delay in filing the appeal against the impugned assessment order dated 06.02.2025 is hereby condoned

ii) The Appellate Authority is directed to take the appeal 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.

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

29-08-2025

rst

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

To

1.The Deputy Commissioner (CT)
Atd Road, Rac Course, Gopalapuram,
Coimbatore-641 018.

2.The Assistant Commissioner (ST)
Singanallur-North Circle, ATD Road,
Race Course, Gopalapuram,
Coimbatore-641018.

KRISHNAN RAMASAMY J.

rst

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