



W.P.No.31617 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 22.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31617 of 2025
& W.M.P.Nos.35417 & 35420 of 2025

Tvl Ganesh Oil Mills
Rep by its Prop. Anbalagan
No. 5-B, Near LRC Kalyanamandapam,
Mullaivadi, Attur TK, Salem,
Tamil Nadu- 636141

... Petitioner

Vs.

1. The Deputy Commissioner(st)(gst)
Salem, Tamilnadu

2. The State Tax Officer
O/o, The Commercial Tax Officer,
Attur (Town) Circle, Salem Tamil Nadu

3. The Deputy Commissioner CT
Salem, Tamil Nadu.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records pertaining to impugned proceedings by the Respondents in impugned order in Form GST DRC 07 bearing ref No. ZD330823187488U dated 31.08.2023



W.P.No.31617 of 2025

along with the Annexure passed by the 2nd respondent along with the consequential proceeding in FORM GST APL - 02 bearing ref No. ZD3303251764594 dated 23.03.2025 passed by the 1st respondent for the AY 2019-20 to quash the same

For Petitioner : Ms.R.Hemalatha

For Respondent : Mr.C.Harsha Raj, SGP

ORDER

This writ petition has been filed challenging the impugned rejection order dated 23.03.2025 passed by the 1st respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, 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 for the petitioner would submit that in this case, initially, the assessment order came to be passed by the respondent. At that time, due to the financial constrains faced by the petitioner, he was not in a position to file the appeal in time. Thereafter, the appeal



W.P.No.31617 of 2025

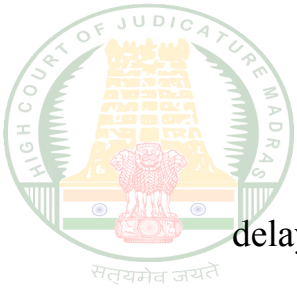
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against the aforesaid assessment order was preferred by the petitioner with a delay of 10 days. Since the said delay is beyond the condonable period, the appeal was rejected by the respondent, vide impugned rejection order dated 23.03.2025 on the aspect of limitation. Hence, this writ petition has been filed.

4. On the other hand, the learned Special Government Pleader appearing for the respondents had confirmed the above submissions made by the petitioner and he requests this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Special Government Pleader 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 31.08.2023. Aggrieved over the same, an appeal was belatedly preferred by the petitioner on 12.12.2023 i.e., with a delay of 10 days. Since the



W.P.No.31617 of 2025

WEB COPY

delay was beyond the condonable period, the said appeal was rejected by the respondent vide impugned order dated 23.03.2025. According to the petitioner, due to the financial constrains, they were unable 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 impugned assessment order. Accordingly, this Court passes the following order:-

(i) Accordingly, the rejection order dated 23.03.2025 passed by the 1st respondent is set aside and the delay of 10 days in filing the appeal before the 1st respondent is hereby condoned.

(ii) Therefore, the 1st respondent 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.

8. With the above directions, this writ petition is disposed of. No



W.P.No.31617 of 2025

costs. Consequently, the connected miscellaneous petitions are also

closed.

22.08.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

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Salem, Tamilnadu

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O/o, The Commercial Tax Officer,
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W.P.No.31617 of 2025

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W.P.No.31617 of 2025
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