IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.32006 of 2025
& W.M.P.Nos.35856 & 35858 of 2025

Mr Annamalai
Old No.11, New No.23
Jeyam, Building, Anderson Street,
George Town Chennai 600 001

... Petitioner

Vs.

1. The Deputy State Tax Officer(st)
Broadway Assessment Circle,
No.32, Integrated Commercial Taxes
Officecomplex, Room No.305, 3rd Floor,
Elephant Gate Bridge Road, Veperty,
Chennai-600 003

2. The Deputy State Tax Officer I
Broadway Assessment Circle
No.32, Integrated Commercial Taxes Office Complex,
Room No.305, 3rd Floor, Elephant Gate Bridge Road,
Vepery Chennai 600 003.

3. The Assistant Commissioner ST
Broadway Assessment Circle
No.32, Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road Chennai 600 003

4. The Deputy Commissioner ST

GST Appeals-I Chennai. Chennai 600 003.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the 2nd respondent show cause notice in DRC -01 dated 07.08.2023 and the consequential order of the 1st respondent in GSTIN 33ADWPA6792N1ZS/ 2018-19 along with DRC-07 dated 29.04.2024 and reject the appeal order of the 4th respondent in Form GST APL-02 dated 22.07.2025 and quash the same and further direct the 3rd respondent to lift the bank attachment in Form GST DRC-13 dated 06.08.2025.

For Petitioner : Mr.G.Aniesh

For Respondent : Mr.T.N.C.Kaushik, AGP

ORDER

This writ petition has been filed challenging the the impugned assessment order dated 29.04.2024 and impugned rejection order dated 22.07.2025 by the respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader,

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 case, initially, the assessment order was passed on 29.04.2024. Aggrieved over the said assessment order, an appeal was preferred by the petitioner on 27.06.2025. However, due to the failure on part of the petitioner's Accountant, the said appeal was filed with a delay of 334 days and hence, the appeal was rejected by the respondent, vide impugned rejection order dated 22.07.2025, 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 15% 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 Additional Government Pleader appearing for the respondents would submit that the delay may be

condoned subject to terms and requests this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Additional 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 29.04.2024. Aggrieved over the same, the appeal was belatedly preferred by the petitioner, i.e., with a delay of 334 days. Since the delay was beyond the condonnable period, the said appeal was rejected by the respondent vide impugned order dated 22.07.2025. According to the petitioner, due to the failure on part of their Accountant, there was a delay of 334 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 disputed tax amount as statutory pre-deposit while filing the appeal, considering the delay, this Court directs the petitioner to pay additional 15% 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 22.07.2025 passed by the 4th respondent is set aside and the delay of 334 days in filing the appeal before the 4th respondent is hereby condoned, subject to the payment of additional 15% of the disputed tax amount by the petitioner to the respondents.
>
> (ii) The 4th 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

closed.

28.08.2025

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

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<u>KRISHNAN RAMASAMY.J.,</u>

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