IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 32192 of 2025
AND
WMP NO. 36078 OF 2025,WMP NO. 36074 OF 2025

Tvl.SKB Jewel Mart,
Rep by its Prorietor Devarajan Balakrishnan,
48/4 SKB Jewel Mart DDDC Building
Tirupattur Main Road, Pochampalli,
Krishnagiri 635206.

Petitioner(s)

Vs

1.Deputy Commissioner (ST),
O/o. Deputy Commissioner GST Appeals
Erode , No. 161 Commercial Tax Building,
2nd Floor Brough Rod, Erode 638 001.

2.Assistant Commissioner(ST),
Krishnagiri II Circle, Krishnagiri.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, calling for the records of the impugned order of the 1st Respondent in Reference No. ZD330225270478B dated 26.02.2025 quash the same and consequently direct the 1st Respondent to number the appeal filed against the Assessment Order dated 13.10.2023 for the Assessment Year 2018-2019.

For Petitioner(s): Mr.M.Hariharan

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

ORDER

This writ petition has been filed by the petitioner seeking to call for the records of the impugned order of the 1st respondent in Reference No. ZD330225270478B dated 26.02.2025 quash the same and consequently direct the 1st Respondent to number the appeal filed against the Assessment Order dated 13.10.2023 for the Assessment Year 2018-2019.

2.Mr.C.Harsha Raj, learned Special Government Pleader (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 for the petitioner would submit that in the present case, the show cause notice dated 21.04.2023 and the assessment order dated 13.10.2023 were uploaded in the GST portal and due to the prolonged absence of the petitioner's accountant, the petitioner was unable to check the portal for the notices or the orders.

3.He would further submit that immediately after getting knowledge about the assessment order dated 13.10.2023, the petitioner filed an appeal before the 1st respondent. However, the 1st respondent dismissed the appeal at the threshold on the ground of limitation since there was a delay. Hence, the present writ petition has been filed to condone the delay and to direct the 1st respondent to take the appeal on record, on any terms.

4.Learned Special Government Pleader 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.

5.Heard the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondents and perused the materials available on record.

6.Considering the submission made by the learned counsel for the petitioner and the learned Special Government Pleader 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 delay in filing the appeal against the assessment order dated 13.10.2023 is hereby condoned on condition to deposit 10% of the disputed tax demand as agreed by the petitioner in addition to 10% statutory pre-deposit, i.e totally 20% of the disputed tax amount in respect of the impugned assessment period.

(ii) The petitioner is directed to re-present the appeal within a period of three weeks from the date of receipt of a copy of this order.

(iii) The Appellate Authority is directed to take the appeal on record without insisting upon the limitation aspect, subject to the aforesaid payment by the petitioner.

7.With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

29-08-2025

rst

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

To

1.Deputy Commissioner(ST)
O/o. Deputy Commissioner GST Appeals
Erode No. 161 Commercial Tax Building,
2nd Floor Brough Rod, Erode 638 001.

2.Assistant Commissioner(ST)
Krishnagiri II Circle, Krishnagiri.

KRISHNAN RAMASAMY J.

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