IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.32517 of 2025
& W.M.P.Nos.36444 & 36445 of 2025

Tvl.Asia Intermodal Logistics,
Rep By Its Prop, P Maheshkumar
No.18/116m, Sri Saravanan Complex,
V N Puram, Thudiyalur,
Coimbatore-641 034

... Petitioner

Vs.

1. The Deputy Commissioner (st)
(gst) (appeal) Coimbatore,
Commercial Taxes Building,
Coimbatore-641 018.

2. The Deputy State Tax Officer 2
Thudiyalur Assessment Circle,
Commercial Tax Building,
Coimbatore-641 018

... 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 the First Respondent in his order in Form GST APL - 02 in GSTIN / Temp ID / UIN 33AOJPK8678P1ZZ dated 30.06.2025 and quash the same as illegal and direct the First Respondent to take the appeal filed by the Petitioner on 25.06.2025 on record and decide it on merits in accordance with law

For Petitioner : Mr.S.Ramanathan

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

ORDER

This writ petition has been filed challenging the impugned rejection order dated 30.06.2025 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 20.02.2025. Since the said assessment order was passed subsequent to the cancellation of the petitioner's GST Registration, the said order remained unnoticed by the petitioner. Hence, an appeal was belatedly preferred by the petitioner on 25.06.2025 with a delay of 35 days and hence, the appeal was rejected by

the respondent, vide impugned rejection order dated 30.06.2025, on the aspect of limitation. Hence, he requests this Court to condone the delay.

4. On the other hand, the learned Additional Government Pleader appearing for the respondents would submit that the delay may be condoned 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, subsequent to the cancellation of petitioner's GST Registration, the assessment order came to be passed on 20.02.2025. The petitioner, being unaware of the said order, has filed an appeal belatedly, i.e., with a delay of 35 days. Since the delay was beyond the condonnable period, the said appeal was rejected by the respondent vide impugned order dated 30.06.2025. According to the petitioner, since the assessment order was passed subsequent to the cancellation of petitioner's GST Registration, the said order remained

unnoticed by them and hence, there was a delay 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. Therefore, this Court passes the following order:-

(i) Accordingly, the appeal rejection order dated 30.06.2025 passed by the respondent is set aside and the delay of 35 days in filing the appeal before the respondent is hereby condoned.

(ii) The 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 costs. Consequently, the connected miscellaneous petitions are also closed.

28.08.2025

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

To

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KRISHNAN RAMASAMY.J.,

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