IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 32489 of 2025
AND
WMP NO. 36411 OF 2025,WMP NO. 36412 OF 2025

Sahara Express Courier Private Limited,
Represented by its Director, Mr.Chitrarasu
No.20/32, Kamdar Nagar, 1st Street,
Nungambakkam, Chennai 600 034.

Petitioner(s)

Vs

1.The State Tax Officer,
(Formerly Known as Commercial Tax Officer)
Nungambakkam Assessment Circle, No.88,
Mayor Ramanadhansalai, Chetpet, Chennai-31.

2.The Deputy Commissioner (CT),
GST Appeal - Chennai I, Greams Road,
Main Building, 2nd Floor, Chennai 600 006.

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 of the 1st

Respondent related to impugned order passed in Reference Number. ZD 330 225 259 9752/2020-21 dated 25.02.2025 and Consequential impugned order passed by the 2nd Respondent in FORM GST APL-02 dated 28.07.2025, and quash the same.

For Petitioner(s): Mrs.V.Vijayalakshmi

For Respondent: Ms.Amirta Poonkodi Dinakaran
Government Advocate

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 25.02.2025, passed by the 1st respondent and the consequential appeal rejection order dated 28.07.2025, passed by the 2nd respondent, relating to the Tax Period 2020-21.

2.Ms.Amirta Poonkodi Dinakaran, 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 25.02.2025, the petitioner preferred an appeal before the 2nd 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 in filing the appeal. He would further submit that due to the financial crisis, the petitioner could not prefer an appeal in time and hence, prayed to condone the delay on any terms including any condition of additional pre-deposit and provide an opportunity to the petitioner to putforth their case by way of appeal.

5.Learned Government Advocate appearing for the respondents would submit that if the Court feels it appropriate and it is a fit case for consideration, the delay may be condoned with any terms and appropriate orders may be passed to take the appeals on record.

6.Heard the learned counsel appearing for the petitioner as well as the learned Government Advocate appearing for the respondents and perused the materials available on record.

7.Considering the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondents, it is evident that the appeal filed by the petitioner was rejected by the 2nd respondent on the ground of limitation. However, according to the petitioner, due to financial crisis, the petitioner could not prefer an appeal in time. Thus, this Court is of the view that the reason assigned by the petitioner for the delay in filing the appeal against the assessment order, appears to be genuine. For filing the appeal, the writ petitioner had already paid 10% of statutory pre-deposit. Since there occurred a delay, this Court is inclined to direct the petitioner to pay another 10% in addition to the 10% pre-deposit for condonation of delay. Accordingly, this Court pass the following orders:-

(i) The delay in filing the appeal against the assessment order dated 25.02.2025 is hereby condoned.

(ii)The Appellate Authority is directed to take the appeals on record without insisting upon the limitation aspect, subject to the payment of 10% of the disputed tax demand, in addition to 10% statutory pre-deposit, i.e totally 20% of the disputed tax amount in respect of the impugned assessment period and pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

8.With the above directions, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

29-08-2025

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

To

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KRISHNAN RAMASAMY J.

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