IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 32214 of 2025
AND
WMP NO. 36113 OF 2025,WMP NO. 36111 OF 2025

Bharat IT Services Ltd.,
GSTIN.33AAACG4247N1ZJ,
Rep By Its Finance And Accounts Head,
Anilkumar Mittal,
Ground Floor, No.22, Near Canara Bank
Abiramapurm Br, C.P Ramaswamy Road,
Alwarpet, Chennai-600 018.

Petitioner(s)

Vs

1. The Assistant Commissioner (State Tax),
Alwarpet Assessment Circle,
Integrated Registration And Commercial Taxes
Building, 2nd Floor, Room No.210, Nandanam,
Chennai-600 035.

2.The Deputy Commissioner (CT),
Office of the DC (ST, GST Appeal Chennai-II),
Commercial Taxes Main Building, 2nd floor,
Greams Road, 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 first respondent in order bearing Ref No.ZD330824084599R dated 12.08.2024 and quash the same.

For Petitioner(s):	M/s.Nitin Gulati
For Respondent(s):	Ms.P.Selvi Government Advocate (taxes)

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 12.08.2024 passed by the 1st respondent, relating to the Tax Period 2019-20.

2.Though the petitioner has filed the present writ petition challenging the assessment order dated 12.08.2025, subsequently, the learned counsel for the petitioner has filed a better affidavit praying to condone the delay in filing the appeal against the impugned assessment order dated 12.08.2025 and to direct the 2nd respondent to take the appeal on record.

3.Learned counsel for the petitioner would submit that since the petitioner was facing health issues, he could not follow up the impugned proceedings and therefore, failed to file appeal against the impugned assessment order dated 12.08.2024, within the prescribed time. Since the petitioner filed the appeal with the delay of 116 days, the Appellate Authority rejected the appeal on the ground of limitation vide order dated 25.03.2025. Therefore, the learned counsel for the petitioner, 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.

4.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 and appropriate orders may be passed to take the appeals on record.

5.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.

6.Considering the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate apeparing for the respondents, it is evident that since the petitioner was facing helath issues, he failed to file the appeal in time and it was came to be rejected since the delay was beyond the condonable period by the Appellate Authority. 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 passes the following orders:-

(i) The delay of 116 days in filing the appeal against the assessment order dated 12.08.2024 is hereby condoned on condition to deposit 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, within a period of two weeks from the date of receipt of a copy of this order.

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

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

28-08-2025

rst

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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