IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.32524 of 2025
& W.M.P.Nos.36456 & 36457 of 2025

M/s.Spm Associates
Rep By Its Proprietor-r.K.Prabu,
No.13a, Gkr Nagar, Chinniyampalayam,
Coimbatore Tamilnadu-641 062

... Petitioner

Vs.

1. The State Tax Officer
Karumathampatty Assessment Circle,
No.16, Emperor Building 2nd Floor,
Indira Nagar, Avinashi Road,
Tiruppur-641 603

2. The Deputy Commissioner of State Tax (GST Appeals)
Office of the Deputy Commissioner of State tax,
No.6/7. A.T.D. Street,
Race course Road,coimbatore

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the original impugned order of the 1stRespondent order in GSTIN. 33BFPPP8183N1ZI /2020-21 dated 12.02.2025 with summary order in

FORM GST DRC 07 vide ref no. ZD330225105427S dated 12.02.2025 for the tax period 2020-21 along with the consequential proceedings of Acknowledgment for submission of appeal in FORM GST APL-02 passed by the 2nd Respondent vide ARN No. AD3307250081982 dated on 07.07.2025 to quash the same

For Petitioner	:	Ms.P.R.Lavanya
For Respondent	:	Ms.Amirta Poonkodi Dinakaran, GA

ORDER

This writ petition has been filed challenging the the impugned assessment order dated 12.02.2025 and impugned rejection order dated 07.07.2025 by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, 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 12.02.2025, against

which, a rectification application was filed by the petitioner on 08.05.2025 and the same was rejected vide orde dated 20.06.2025. Thereafter, aggrieved over the said assessment order, an appeal was preferred by the petitioner on 04.07.2025. However, the said appeal was rejected by the respondent, vide impugned rejection order dated 07.07.2025, on the aspect of limitation. Therefore, he requests this Court to condone the delay in filing the appeal.

4. On the other hand, the learned Government Advocate 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 Government Advocate 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 12.02.2025. Aggrieved over the same, the appeal was belatedly preferred by the petitioner, i.e., with a delay of 53 days. Since the delay was

beyond the condonnable period, the said appeal was rejected by the respondent vide impugned order dated 07.07.2025. According to the petitioner, due to the pendency of rectification application, they were unable to file the appeal in time.

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, this Court passes the following order:-

(i) Accordingly, the appeal rejection order dated 07.07.2025 passed by the 2nd respondent is set aside and the delay of 53 days in filing the appeal before the 2nd respondent is hereby condoned.

(ii) The 2nd 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.

9. 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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