IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No. 32887 of 2025
and
W.M.P.Nos. 36858 & 36860 of 2025

M/s. Manish Tiles,
Represented by its Manager,
P.No.12, GST Road, Katankulathur,
PIN – 693 203. ...Petitioner

Vs.

1.The Deputy Commissioner (CT),
GST Appeals, Chennai – 600006.

2.The Assistant Commissioner (ST),
Maraimalai Nagar Assessment Circle,
4/109, Second Floor, Bangalore Chennai Highway,
Varadarajapuram, Chennai – 600 123. ...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent in his proceedings in Form GST APL-02 -GSTIN/Temp ID/UIN33AGEPS4817K2Z5, quash the order dated 12.08.2025 passed therein and further direct the first respondent to entertain and dispose of the appeal filed by the petitioner for the financial year 2020-21 on merits and in accordance with law.

For Petitioner : Mr.P.V.Sudakar

For Respondent : Mrs.K.Vasanthamala
Government Advocate (Tax)

Order

Mrs.K.Vasanthamala, learned Government Advocate (Tax), takes notice on behalf of the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order dated 12.08.2025 rejecting the appeal filed on the ground that there was a delay of 30 days in filing the appeal.

3. The learned counsel for the petitioner would submit that he is ready to pay 10% disputed tax additionally and seeks to condone the delay.

4. The learned Government Advocate appearing on behalf of the respondents also would submit that subject to payment of 10% of disputed tax, the delay may be condoned.

5. Considering the submissions made by the learned counsel for the petitioner as well as the respondent, this Court find that the reason assigned by the petitioner for delay in filing the appeal is sufficient. Hence, the delay in filing the appeal is condoned, subject to payment of 10% additional deposit over and above the statutory deposit already made, while filing the appeal within a period of two weeks from the date of receipt of a copy of this order. In such view of the matter, the impugned order dated 12.08.2025 is set aside, the Authority is directed to take the appeal on record, on receipt of the payment.

6. With the above observations & directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

29.08.2025

kkn
Index : yes/no
Neutral Citation : yes/no

To

1.The Deputy Commissioner (CT),
GST Appeals, Chennai – 600006.

2.The Assistant Commissioner (ST),
Maraimalai Nagar Assessment Circle,
4/109, Second Floor, Bangalore Chennai Highway,
Varadarajapuram, Chennai – 600 123.

Krishnan Ramasamy,J.,

KKN

W.P.No. 32887 of 2025

29.08.2025