IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.32664 of 2025
& W.M.P.No.36580 of 2025

TVL Bernodsha
S/o.Vadivelu Muthiah,
No.21, Thirumalai Nagar,
Agragaram, Korattur,
Chennai-600 076

... Petitioner

Vs.

1. The Deputy Commissioner(CT)
Office of the GST Appeals,
Main Building, 2nd Floor,
Greams Road, Chennai-600 006.

2. The Deputy Commercial Tax Officer i
Surapattu Assessment Circle,
No 32, 1st Floor, Room No 117,
Elephant Gate Bridge Road,
Vepery, Chennai

... 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 file of the 1st Respondent in the impugned Order dated 06.05.2025 in Form GST APL -02 bearing reference No.ZD330525027222V, under the provisions of CGST Act, 2017 and quash the same and consequently direct the 1st Respondent to allow the appeal filed by me and accordingly adjudicate the case on merits and direct the respondents to lift the attachment on the bank accounts of the petitioner

For Petitioner : Ms.P.R.Lavanya

For Respondent : Mr.V.Prasanth Kiran, GA

ORDER

This writ petition has been filed challenging the impugned order passed by the 1st respondent dated 06.05.2025.

2. Mr.V.Prashanth Kiran, learned Government Advocate, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, the appeal filed by the petitioner was dismissed by the respondents vide order dated 06.05.2025 on the aspect of limitation. According to the

respondents, the appeal was filed by the petitioner with a delay of 44 days. However, though the original assessment order was passed on 24.08.2022, the said order copy was received by the petitioner only on 16.12.2022. In such case, the last date for filing the present appeal was on 16.03.2023, i.e., within three months from the date of receipt of the said order. Accordingly, the petitioner had filed their appeal on 03.01.2023. However, without considering the said aspect, the said appeal was rejected by the respondents. Hence, he requests this Court to condone the delay in filing the appeal.

6. In reply, the learned Government Advocate appearing for the respondents would submit that the appeal, filed by the petitioner, was rejected by the 1st respondent vide the impugned order dated 06.05.2025 on the aspect of limitation. Hence, he requests this Court to pass appropriate orders.

8. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondents and also perused

the materials available on record.

9. In this case, the appeal was filed by the petitioner, against the order-in-original, with a delay of 44 days and hence, the said appeal was rejected by the 1st respondent, vide impugned order dated 06.05.2025, on the aspect of limitation.

10. According to the petitioner, though the assessment order was passed on 24.08.2022, the same was physically served to them only on 16.12.2022 and they had filed their appeal immediately upon receipt of the said order. In such case, if the said date of communication was taken into consideration, the petitioner can very well file their appeal till 16.03.2022 and hence, there was no delay in filing the appeal dated 03.01.2023.

11. On the other hand, according to the respondents, they have to calculate the delay days only based on the passing of assessment order and not based on the receipt of said order by the Assessee, due to which,

they had rejected the appeal filed by the petitioner on the aspect of limitation.

12. In view of the above, it is clear that though the original order was passed as early as on 24.08.2022, the same was physically served to the petitioner only on 16.12.2022 and hence, there was a delay of 44 days in filing the appeal. When such being the case, this Court does not find any fault on the part of the petitioner for the delay in filing the said appeal. Therefore, in the interest of justice, this Court is inclined to set aside the impugned rejection order passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 06.05.2025 is set aside and the delay of 44 days in filing the appeal before the 1st respondent is hereby condonned.
>
> (ii) The 1st respondent is directed to take the appeal filed by the petitioner on record and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible without insisting upon limitation.

13. 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

1. The Deputy Commissioner(CT)
Office of the GST Appeals,
Main Building, 2nd Floor,
Greams Road, Chennai-600 006.

2. The Deputy Commercial Tax Officer i
Surapattu Assessment Circle,
No 32, 1st Floor, Room No 117,
Elephant Gate Bridge Road,
Vepery, Chennai

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.32664 of 2025
& W.M.P.No.36580 of 2025

28.08.2025