IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No. 32961 of 2025
and
W.M.P.No. 36963 of 2025

Vijay Govindasamy Bagyam,
S/o. Govindasamy Alagiriswamy Naidu,
1 B, Roshan Enclave, Gopal Garden,
Balavinayaga Nagar, Arumbakkam,
Chennai – 600 106. ...Petitioner

Vs.

1.The Deputy Commissioner (ST),
GST Appeal, Chennai – I,
Main Building, 2nd Floor,
Greams Road, Chennai – 600006.

2.The Assistant Commissioner (ST),
Arumbakkam Assessment (Circle),
Central – II, No.F-50, 2nd Floor, 1st Avenue,
Anna Nagar East, Chennai – 600 102. ...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 relating to the Impugned Order in

RC.No.1781/2025/A1 dated 10.07.2025, quash the same, condone the delay of 4 days in filing the appeal under Form GST APL-01 dated 14.06.2025 and direct the 1st respondent to take the appeal on record and decide the same on merits in accordance with law.

For Petitioner : Mr.Sivagaminathan.P

For Respondent : Ms.P.Selvi
Government Advocate (Tax)

Order

Ms.P.Selvi, 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 10.07.2025 rejecting the appeal filed on the ground that there was a delay of 4 days in filing the appeal.

3. The learned counsel for the petitioner would submit that he is ready to pay 5% disputed tax and seeks to condone the delay.

4. The learned counsel for the respondent also would submit that subject to payment of 5% 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 5% 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 10.07.2025 is set aside, the Authority is directed to take the appeal on record.

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

29.08.2025

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Index : yes/no
Neutral Citation : yes/no

To

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Central – II, No.F-50, 2nd Floor, 1st Avenue,
Anna Nagar East, Chennai – 600 102.

Krishnan Ramasamy,J.,

KKN

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