IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.09.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.33800 of 2025
and
W.M.P. No.37929 of 2025

M/s.V.V.&Co.
Represented by its Partner,
Mr.T.Vedappan,
No:2/195, Kondakkaranur,
Pappambadi Post,
Salem-636 306. ...Petitioner(s)

vs.

1.The Deputy Commissioner (ST)(GST Appeal),
Room No.233, 2nd Floor,
Commercial Taxes Building,
Pitchards Road, Salem.

2.State Tax Officer,
Office of the State Tax Officer (State Taxes),
Edappadi Assessment Circle,
60A, SMVT Nagar, Salem Main Road,
Vellandinalsu-637 105. ...Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records of the 1st respondent relation to the rejection of appeal filed by petitioner against ARN No.AD330625078941T dated 26.06.2025, after condoning the delay of 42 days in filing the said appeal, quash the same and direct the 1st respondent to take up the petitioner's appeal on his file and pass orders on merits following the principles of natural justice.

For Petitioner(s) : Mr.Velayutham Pichaya

For Respondent(s) : Mrs.P.Selvi
Government Advocate

ORDER

By consent of learned counsel on both sides, this writ petition is taken up for final disposal at the admission stage itself.

2. The challenge in this Writ Petition is to the order of the 1st respondent in relation to rejection of appeal filed by petitioner against ARN No.AD330625078941T dated 26.06.2025.

3. It is submitted by the learned counsel for petitioner that challenging the order passed by 2nd respondent dated 12.02.2025, petitioner preferred an appeal before the 1st respondent, along with payment of 10% of the tax as pre~deposit for filing the appeal, but the appeal came to be rejected by the first respondent vide order dated 26.06.2025 on the ground of delay and challenging the same, the present Writ Petition is filed.

3.1. Learned counsel for petitioner would submit that the delay in filing the appeal is 42 days and the same is neither wilful nor wanton, but owing to the reason that petitioner does not possess adequate knowledge to access the GST Portal and was dependent on petitioner's accountant. It is stated that petitioner was unwell and came to know about the impugned proceedings only later and thereafter filed an appeal, and therefore, prays for setting aside the appeal rejection order dated 26.06.2025. Further, learned counsel for petitioner placed reliance upon the recent judgment of this Court in the case of ***Palanimalai Murugan Agency v. The Deputy Commissioner (ST)(GST) Appeal in W.P.No.27353 of 2025 dated 11.07.2025,*** to submit that this Court has remanded the matter back in similar circumstances subject to payment of 5% of the disputed taxes in addition to the statutory deposit of 10% of the tax already paid by the petitioner at the time of filing Appeal. Agreed to by the learned Government Advocate appearing for respondents.

4. In view thereof, the writ petition stands disposed of with the following directions consented by the learned counsel on both sides:

i) The impugned rejection order passed by the 1st respondent/Appellate Authority dated 26.06.2025 is set aside, subject to the condition that the petitioner deposits 5% of the disputed tax in addition to the statutory deposit of 10% of the tax already paid by the petitioner at the time of filing Appeal, within a period of two weeks from the date of uploading of order copy without waiting for the receipt of certified copy.

ii) Thereafter, the 1st respondent/Appellate Authority, upon verification of proof with regard to the payment of 5% of the disputed tax made by the petitioner, is directed to admit and entertain the Appeal and dispose of the same in accordance with law.

iii) If there is any recovery by way of attachment of Bank account or garnishee proceedings, the same shall be lifted/withdrawn on complying with the above condition viz., payment of 5% of the disputed taxes.

5. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

12.09.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
mka

To:
1.The Deputy Commissioner (ST)(GST Appeal),
Room No.233, 2nd Floor,

Commercial Taxes Building,
Pitchards Road, Salem.

2.State Tax Officer,
Office of the State Tax Officer (State Taxes),
Edappadi Assessment Circle,
60A, SMVT Nagar, Salem Main Road,
Vellandinalsu-637 105.

MOHAMMED SHAFFIQ, J.

mka

W.P. No.33800 of 2025

12.09.2025