IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 04.09.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.33891 of 2025
& W.M.P.Nos.38030 & 38031 of 2025

Avon Solutions and Logistics Private Limited
Rep by Head Finance and Audit
Mr Govindan E
No. 33 1st Floor Balamamalbuilding,
Burkit Road Chennai 600 017.

... Petitioner

Vs.

The Deputy Commissioner (ST) GST Appeals
Greams Road, Chenani 600 006

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the Impugned Order vide FORM GST APL-02 bearing Reference Number ZD330725232730L dated 22.07.2025, passed by the Respondent herein, to quash the same

For Petitioner : Mr.Shiva Kumar G

For Respondent : Mr.C.Harsha Raj, SGP

ORDER

This writ petition has been filed challenging the impugned rejection order dated 22.07.2025 passed by the 2nd respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, 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, initially, without considering the clarifications provided by the petitioner, the assessment order dated 31.08.2024 came to be passed by the respondent. Aggrieved over the said assessment order, the rectification application came to be filed by the petitioner, however, the same was rejected vide order dated 12.03.2025. Thereafter, the appeal against the aforesaid assessment order was preferred by the petitioner. However, due to the pendency of the aforesaid rectification application, there was a delay in filing the appeal. Since the said delay is beyond the

condonable period, the appeal was rejected by the respondent, vide impugned rejection order dated 22.07.2025, on the aspect of limitation. Hence, this writ petition has been filed.

4. Further, he would submit that the petitioner had already paid 10% towards statutory pre-deposit while filing the appeal and now, he is willing to pay additional pre-deposit of 10% of disputed tax amount. Therefore, he requests this Court to condone the delay in filing the appeal.

5. On the other hand, the learned Special Government Pleader appearing for the respondents would submit that in this case, after the passing of impugned assessment order, a rectification application was filed by the petitioner and the same was rejected by the respondent vide order dated 12.03.2025. Thereafter, the appeal, which was belatedly filed by the petitioner, was also rejected on the aspect of limitation vide order dated 22.07.2025. Hence, he would contend that the said delay has

occurred only due to the fault on the part of the petitioner and requests this Court to pass appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondents and also perused the materials available on record.

7. In the case on hand, the assessment order came to be passed on 31.08.2024. Aggrieved over the same, the appeal was belatedly preferred by the petitioner. Since the delay was beyond the condonnable period, the said appeal was rejected by the respondent vide impugned order dated 22.07.2025. According to the petitioner, they had filed the rectification application against the assessment order and the same was rejected vide order dated 12.03.2025. Hence, due to the pendency of rectification application, they were unable to file the appeal within time.

8. 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, on terms.

9. Therefore, though the petitioner had already paid 10% of the disputed tax amount as statutory pre-deposit while filing the appeal, considering the delay, this Court directs the petitioner to pay additional 10% of the disputed tax amount to the respondents, as agreed by the petitioner. Accordingly, this Court passes the following order:-

> (i) Accordingly, the appeal rejection order dated 22.07.2025 passed by the respondent is set aside and the delay in filing the appeal before the respondent is hereby condoned, subject to the payment of additional 10% of the disputed tax amount by the petitioner to the respondents.
>
> (ii) Upon payment of the said amount, the respondent 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.

10. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

04.09.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

The Deputy Commissioner (ST) GST Appeals
Greams Road, Chenani 600 006

KRISHNAN RAMASAMY.J.,

nsa

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