IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.09.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.34202 of 2025
and
W.M.P.No.38349 of 2025

M/s.Evolve Business Ventures
(Represented by its Proprietor V Mamta)
Address:No.3/9, Manomani Ammal Street,
Kilpauk, Chennai, Tamilnadu – 600 010. ... Petitioner

Vs.

1.The Assistant Commissioner (ST) (FAC)
Group – X I V, Intelligence-I, Chennai
Station: PAPJM Building, No.1, Greams Road,
2nd Floor, Chennai – 600 006.

2.The Deputy Commissioner (CT) (Appeals)(GST)
Chennai. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records culminated vide GST APL 02 ARN AD330724043026E dated 28th March, 2025 for the assessment year between April 2019 to March 2020 issued by the 2nd Respondent and quash the same as illegal and direct the Respondent No.2 to admit the appeal filed by the petitioner on 24th July, 2024.

For Petitioner(s) : M/s.Vishnupriya

For Respondent(s) : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

The present writ petition is filed challenging the order dated 28.03.2025 in GST APL 02 on the premise that appeal has been rejected only on the ground that there is delay in submission of appeal.

2. It is submitted by learned counsel for petitioner that an order of adjudication for the period 2019-20 came to be passed on 25.03.2024. Aggrieved by the same, petitioner preferred an appeal on 24.07.2024. It is submitted that in terms of Section 107(4) of the TNGST Act, an appeal ought to be filed within a period of three months and if it is not filed within the stipulated three months period, it may be allowed to be presented within a further period of one month provided sufficient case is shown by the appellant for not having filed within the stipulated period of three months.

3. It is submitted by the learned counsel for the petitioner that petitioner had filed the appeal in FORM GST APL-01, wherein in Column 17, the petitioner has also set out reasons for the delay. It is submitted that the delay is

within the period of 30 days provided in terms of 107 (4) of the TNGST Act. However, the impugned order rejects the appeal by merely stating that there is delay in submission of appeal. There is no finding as to whether the reasons would constitute sufficient cause or otherwise. It is thus submitted that the impugned order suffers from non application of mind.

4. This Court finds that there is merit in the submission of the learned counsel for petitioner.

5. Learned Additional Government Pleader would submit that the matter may be remanded back to the appellate authority to re-consider whether the delay ought to be condoned.

6. In view thereof, the impugned order dated 28.03.2025 is set aside. The appellate authority is directed consider the matter and pass orders afresh insofar as the petitioner's request for condoning the delay in filing the appeal within the stipulated period, after affording the petitioner a reasonable opportunity of hearing. The above exercise shall be completed within a period of 8 weeks from the date of uploading of web copy without waiting for the receipt of certified copy. It is made clear that this Court has not expressed any views with

regard to the merits of the case and it is open to the concerned respondent to consider the matter on its own merits and in accordance with law.

7. The writ petition stands disposed of accordingly. There will be no order as to costs. Consequently, connected miscellaneous petition is closed.

10.09.2025
(2/2)

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

To:

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Chennai.

MOHAMMED SHAFFIQ, J.

mrn

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