



WEB COPY

CMP No. 28489 of 2024



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2025

CORAM

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH
AND
THE HONOURABLE MR.JUSTICE N.SENTHILKUMAR**

CMP No. 28489 of 2024

AND

**WA SR NO. 154242 OF 2024, WA SR NO. 160799 OF 2024, CMP NO. 28496
OF 2024, WA SR NO. 152697 OF 2024, CMP NO. 28494 OF 2024**

Assistant Commissioner
Ambur, Vellore.

Appellant(s)

Vs

Comfort Shoe Components
Rep. by its Proprietor Rafeeqe Ahmed,
5/1, Aerikarai, Ambur, Thirupathur -
802.

Respondent(s)

WA SR No. 154242 of 2024

Deputy Commercial Tax Officer Ambur
Ambur Vellore

Appellant(s)

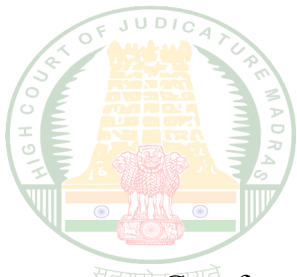
Vs

Comfort Shoe Components
Ambur Vellore

Respondent(s)

WA SR No. 160799 of 2024

Assistant Commissioner Ambur
Ambur Vellore



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CMP No. 28489 of 2024



Appellant(s)

Vs

Comfort Shoe Components
Ambur Vellore

Respondent(s)

CMP No. 28496 of 2024

Assistant Commissioner
Ambur Vellore

Appellant(s)

Vs

Comfort Shoe Components
Rep. by its Proprietor Rafeeqe Ahmed,
5/1, Aerikarai, Ambur, Thirupathur -
802.

Respondent(s)

WA SR No. 152697 of 2024

Assistant Commissioner Ambur Vs
Comfort Shoe Components
Ambur Vellore

Appellant(s)

Vs

Comport Shoe Components
Ambur Vellore

Respondent(s)

CMP No. 28494 of 2024

Deputy Commercial Tax Officer
Ambur, Vellore - 802.

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Respondent(s)



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For Appellant(s): Ms. Amirtha Dinakaran,
Government Advocate

For Respondent(s): Mr. Adithya Reddy

ORDER

(Order of the Court was made by Dr.Anita Sumanth J.)

These petitions have been filed seeking to condone the delay of 173 days in filing writ appeals.

2. The reasons assigned in the petition do not resonate with us, as the assessing officer has merely stated that the delay is on account of 'administrative process'.

3. While we deprecate the cursory attitude of the department in seeking condonation of delay in such a casual manner, we condone the delay on account of the question of law that arises, which is whether the period of 30 days set out under Section 62 of the Tamil Nadu Goods and Services Tax Act, 2017 for filing of return can be enhanced.

4. The assessee / respondent point out that Section 62 has been amended with effect from 31.07.2023, increasing the period for which delay may be condoned, to 60 days,



5. Hence, the delay of 173 days in filing the Writ Appeals is condoned, though putting the appellant to costs. The petitioner/appellant shall remit costs of Rs.25,000/- to the High Court Legal Services Committee prior to the next date of hearing and file proof of the same.

6. Let counter to writ petition be filed on or before 23.07.2025 with a copy served in advance upon the other side.

7. List on 23.07.2025.

(ANITA SUMANTH J.)(N.SENTHILKUMAR J.)

25.06.2025

ssm



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To

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WA SR No. 154242 of 2024

To

1.Comfort Shoe Components
Ambur Vellore

WA SR No. 160799 of 2024

To

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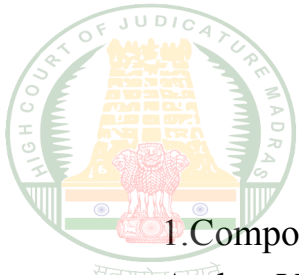
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To



CMP No. 28489 of 2024



1.Comport Shoe Components

Ambur Vellore

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CMP No. 28494 of 2024

To

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Dr.ANITA SUMANTH J.
AND
N.SENTHILKUMAR J.

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AND WA SR NO. 154242
OF 2024,WA SR NO.
160799 OF 2024,CMP
NO. 28496 OF 2024,WA
SR NO. 152697 OF
2024,CMP NO. 28494
OF 2024**

25-06-2025