IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-09-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 36850 of 2025
AND
WMP NO. 41225 OF 2025,WMP NO. 41218 OF 2025,WP NO. 36854 OF 2025,WMP NO. 41217 OF 2025,WMP NO. 41226 OF 2025

1. Sri Balaji Sizing Mills
Rep by its Managing partner Mr
K.Ganesan, No.170, Kozhikkalnatham
Road Tiruchengode Taluk Namakkal
District-637211

Petitioner(s)

Vs

1. The Deputy Commissioner
Gst-appeals, Salem

2.The State Tax Officer
Tiruchengode Town Tiruchengode

Respondent(s)

WMP No. 41225 of 2025

1. Sri Balaji Sizing Mills
Rep by its Managing partner Mr
K.Ganesan, No.170, Kozhikkalnatham
Road Tiruchengode Taluk Namakkal
District-637211

Petitioner(s)

Vs

1. The Deputy Commissioner

2.The State Tax Officer
Tiruchengode Town Tiruchengode

Respondent(s)

WMP No. 41218 of 2025

1. Sri Balaji Sizing Mills
Rep by its Managing partner Mr
K.Ganesan, No.170, Kozhikkalnatham
Road Tiruchengode Taluk Namakkal
District-637211

Petitioner(s)

Vs

1. The Deputy Commissioner

2.The State Tax Officer
Tiruchengode Town Tiruchengode

Respondent(s)

WP No. 36854 of 2025

1. Sri Balaji Sizing Mills
Rep by its Managing partner Mr
K.Ganesan, No.170, Kozhikkalnatham
Road Tiruchengode Taluk Namakkal
District-637211

Petitioner(s)

Vs

1. The Deputy Commissioner

2.The State Tax Officer
Tiruchengode Town Tiruchengode

Respondent(s)

WMP No. 41217 of 2025

1. Sri Balaji Sizing Mills
Rep by its Managing partner Mr K
Ganesan,No.170 Kozhikkalnatham
Road Tiruchengode Taluk Namakkal
District-637211

Petitioner(s)

Vs

1. The Deputy Commissioner

2.The State Tax Officer
Tiruchengode Town Tiruchengode

Respondent(s)

WMP No. 41226 of 2025

1. Sri Balaji Sizing Mills
Rep by its Managing partner Mr
K.Ganesan, No.170, Kozhikkalnatham
Road Tiruchengode Taluk Namakkal
District-637211

Petitioner(s)

Vs

1. The Deputy Commissioner

2.The State Tax Officer
Tiruchengode Town Tiruchengode

Respondent(s)

WP No. 36850 of 2025

PRAYER

calling for the connected records pertaining to the impugned order dated 05.04.2025 made in Reference No.ZD330425055580L passed by the Ist respondent and quash the same

WMP No. 41225 of 2025

PRAYER

to dispense with the production of the impugned order dated 15.04.2025 made in Reference No. ZD3304251132107 passed by the 1st respondent herein and permit to file the true copy for the time being before this Honble court,

WMP No. 41218 of 2025

PRAYER

to stay the operation of the impugned order dated 05.04.2025 made in Reference No.ZD330425055580L passed by the Ist respondent pending disposal of the above writ petition

WP No. 36854 of 2025

PRAYER

calling for the connected records pertaining to the impugned order dated 15.04.2025 made in Reference No. ZD3304251132107 passed by the 151 respondent and quash the same

WMP No. 41217 of 2025

PRAYER

to dispense with the production of the impugned order dated 5.4.2025 made in Reference No.ZD330425055580L passed by the Ist respondent herein and permit to file the true copy for the time being before this Honble court, pending disposal of the above writ petition

WMP No. 41226 of 2025

PRAYER

to stay the operations of the impugned order dated 15.04.2025 made in Reference No. ZD3304251132107 passed by the 1st respondent pending disposal of the above writ petition

WP No. 36850 of 2025

For Petitioner(s): Dass And Viswa Associates
T.Arockia Dass
S.Viswanathan
I.Siddiq
K.Vijayalakshmi
P.K.Sunil Kumar
U.Abdul Rohith

For Respondent: Ms. Amirtha Poonkodi Dinakaran
Government Advocate

COMMON ORDER

Ms. Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

2. By this Common Order, both the Writ Petitions are being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondents, following the

consistent view taken by this Court under similar circumstances.

3. In these Writ Petitions, the Petitioner has challenged the respective orders passed by the first respondent / appellate authority on 05.04.2025 and 15.04.2025. By the impugned orders, the appeals filed by the petitioner against the respective assessment orders dated 31.07.2023 and 21.08.2023 for the tax period between 2018-2019 and between 2020-2021 respectively have been rejected on the ground that the petitioner has not filed an application for condoning the delay in filing the appeals.

4. It is noticed that for the assessment year 2020-21, the assessment order was passed on 21.08.2023. The limitation for filing the appeal under Section 107 of the respective GST enactments would have expired on 20.11.2023. The condonable period would have expired on 20.12.2023. However, the appeal has been filed on 19.12.2023 i.e., one day before the expiry of the condonable period of limitation.

5. It is noticed that the petitioner has also pre deposited 10% of the disputed tax amount while filing the appeal. In case, there was any defect in the appeal filed by the petitioner, the first respondent should have returned the papers, asking the petitioner to file an application to condone the delay in filing the appeal.

6. As per the impugned order dated 05.04.2025, arising out of the appeal filed on 19.12.2023 against the assessment order dated 31.07.2024 for the assessment year 2018-19, which is the subject matter of W.P. No.36850 of 2025, the appeal has been filed beyond the condonable period of limitation by 20 days, which has been rejected on the ground that the reason for delay in filing the appeal was not mentioned in the annexure.

7. Even if an application for condoning the delay had been filed, it would have been rejected, as the first respondent, as an appellate authority functioning under the provisions of the statute, could not have condoned the delay beyond

the condonable period of limitation.

8. It is noticed that the petitioner has also pre deposited 10% of the disputed tax as contemplated under Section 107 of the respondent GST enactments at the time of filing the appeal on 19.12.2023 against the assessment order dated 31.07.2024.

9. The delay in filing these appeals against the respective assessment orders dated 31.07.2023 and 21.08.2023, i.e., within the condonable period and beyond the statutory period, in the respective writ petitions are only marginal.

10. Although no fault can be found with the first respondent in rejecting the appeals filed against the respective assessment orders dated 31.07.2023 and 21.08.2023, in view of the statutory limitation, this Court is inclined to dispose of these writ petitions by directing the first respondent / appellate authority to dispose of the appeals on merits and in accordance with law as expeditiously as possible after affording an opportunity of hearing to the petitioner.

11. The attachment of the bank account of the Petitioner shall also stand raised.

12. With the above observations, these writ petitions stand disposed of. No costs. Connected Writ Miscellaneous Petitions are closed.

25-09-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
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WP No. 36850 of 2025

To

1.The Deputy Commissioner
Gst-appeals, Salem

2.The State Tax Officer
Tiruchengode Town Tiruchengode

WMP No. 41225 of 2025

To

1.The Deputy Commissioner

2.The State Tax Officer
Tiruchengode Town Tiruchengode

WMP No. 41218 of 2025

To

1.The Deputy Commissioner

2.The State Tax Officer
Tiruchengode Town Tiruchengode

WP No. 36854 of 2025

To

1.The Deputy Commissioner

2.The State Tax Officer
Tiruchengode Town Tiruchengode

WMP No. 41217 of 2025

To

1.The Deputy Commissioner

2.The State Tax Officer
Tiruchengode Town Tiruchengode

WMP No. 41226 of 2025

To

1.The Deputy Commissioner

2.The State Tax Officer
Tiruchengode Town Tiruchengode

C.SARAVANAN J.

ab

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