IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 38269, 38274 and 38280 of 2025
and
W.M.P. Nos. 42775, 42776, 42782, 42784, 42787 & 42788 of 2025

M/s. Blue Star Leather Industries,
Represented by its Proprietor,
Gunasekaran ...Petitioner in all WPs

Versus

1.Assistant Commissioner (ST) (FAC),
Vepery Assessment Circle,
First Floor, Room No.A-110,
No.1, Greams Road, Annexure Building,
Chennai – 600 006.

2.Deputy Commissioner (ST),
GST Appeal – 1,
Greams Road, Main Building,
2nd Floor, Chennai – 600 006. ...Respondents in all WPs

Prayer in W.P.No.38269 of 2025: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to call for the records of impugned order under Section 74 dated 25.10.2024 having Reference No.ZD331024195843D passed by the 1st respondent for the financial year 2020-21 and Appeal rejection order having

Reference No.ZD330725316672E dated 28.07.2025 passed by the 2nd respondent and quash the same and consequently, direct the 2nd respondent to condone the delay in filing the appeal and thereby directing to consider the matter afresh on merits after providing an opportunity of personal hearing.

Prayer in W.P.No.38274 of 2025: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to call for the records of impugned order under Section 74 dated 25.10.2024 having Reference No.ZD331024194374J passed by the 1st respondent for the financial year 2020-21 and Appeal rejection order having Reference No.ZD3309251663554 dated 15.09.2025 passed by the 2nd respondent and quash the same and consequently, direct the 2nd respondent to condone the delay in filing the appeal and thereby directing to consider the matter afresh on merits after providing an opportunity of personal hearing.

Prayer in W.P.No.38280 of 2025: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to call for the records of impugned order under Section 74 dated 25.10.2024 having Reference No.ZD331024195142T passed by the 1st respondent for the financial year 2018-19 and Appeal rejection order having Reference No.ZD330925166409Z dated 15.09.2025 passed by the 2nd respondent and quash the same and consequently, direct the 2nd respondent to condone the delay in filing the appeal and thereby directing to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner (in all WPs) : Mr. T. Suresh

For Respondents (in all WPs) : Mrs. K. Vasanthamala, Government Advocate

COMMON ORDER

These Writ Petitions are being disposed of by way of this common order at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the Respondents.

2. In these Writ Petitions, the Petitioner has challenged the respective Assessment Orders dated 25.10.2024 passed by the 1st Respondent under Section 74 of the respective GST Enactments for the tax period 2018-2019 and 2020-2021. In these Writ Petitions, the Petitioner has challenged the following orders: -

W.P. Nos.	Impugned order dated	Tax Period
38269 of 2025	25.10.2025	2020-2021
38274 of 2025	25.10.2025	2020-2021
38280 of 2025	25.10.2025	2018-2019

3. It is noticed that the Petitioner has also participated in the proceedings before the 1st Respondent and thereafter, suffered the Assessment Orders as mentioned in the above table.

4. Aggrieved by the same, the Petitioner filed an appeal before the 2nd Respondent-Appellate Authority beyond the condonable period of limitation. The only explanation forthcoming from the Petitioner is that he had engaged a part-time accountant who suffered a stroke and therefore failed to attend to the case, resulting in the Petitioner being unaware of the orders dated 25.10.2024.

5. Since the department had initiated recovery proceedings, the Petitioner filed the appeals belatedly, beyond the condonable period of limitation, which have been dismissed. Left with no other remedy, the Petitioner has thus approached this Court.

6. The fact reveals that the Petitioner has already deposited 10% of the disputed tax at the time of filing appeal before the 2nd Respondent-Appellate Authority.

7. Since the Petitioner may have a case on merits, there can be a direction to the 2nd Respondent-Appellate Authority to dispose the appeal on merits without reference to limitation, subject to petitioner depositing another 15% of the disputed tax within a period of 30 days from the date of receipt of copy of this order. Subject to Petitioner complying with the above conditions, the 2nd Respondent shall dispose the appeal on merits. In case the Petitioner fails to file such appeals within such time, the Respondents are at liberty to proceed against the Petitioner in accordance with law.

8. These Writ Petitions are disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

09.10.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

C.SARAVANAN, J.

AT

To
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