IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12/2/2025

C O R A M

The Hon'ble Mr.Justice **Krishnan Ramasamy**

W.P.No.39113 of 2024
and
W.M.P.No.42357 of 2024

M/s.Vijay Enterprises
rep. By its Proprietor
Mr.K.Sekar
No.87 Menambedu Road
Manurpet
Chennai 600 050. ... Petitioner

Vs

1. The Deputy Commissioner (ST)
   GST Appeals
   Chennai 11
   PA PJM Building, Greams Road
   Chennai 600 006.

(Cause title amended as per order dated
20/1/2025 in W.M.P.No.984 of 2025
in W.P.No.391113 of 2024 by MSQJ)

2. The Commercial Tax Officer
   Korattur Assessment Circle
   Integrated Commercial Taxes and
   Registration Building
   South Tower, Room No.332, III Floor
   Nandanam
   Chennai 600 035. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for the issuance of a Writ of mandamus to direct the first respondent to admit the appeal filed by the petitioner on 8/5/2024 as against the assessment order in GSTIN:33AA:P2681Q1Z/2018-2019 dated 9/2/2024 passed by the second respondent and decide the appeal on its own merits and in accordance with law.

For Petitioner	...	Mr.P.Rajkumar
For Respondents	...	Mr.V.Prashanth Kiran Government Advocate (Tax)

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ORDER

This writ petition has been filed to direct the first respondent to admit the appeal filed by the petitioner on 8/5/2024 as against the assessment order in GSTIN:33AA:P2681Q1Z/2018-2019 dated 9/2/2024 passed by the second respondent and decide the appeal on its own merits and in accordance with law.

2. The brief facts of the case in a nutshell are as under:-

As against the order dated 9/2/2024 of the second respondent, the petitioner had filed an appeal before the first respondent on 8/5/2024. Due to technical glitches, petitioner could not upload the appeal. Hence, preferred an appeal by filing physical/hard copy, but the appeal has not been numbered till today, by the first respondent. Hence, the petitioner had approached this Court by way of the present writ petition.

3. Heard Mr.P.Rajkumar, learned counsel for the petitioner and Mr.V.Prashanth Kiran, Government Advocate (Tax) for the respondents.

4. The learned counsel appearing for the petitioner would submit that the petitioner had filed an appeal on 8/5/2024, which is well within the period of limitation. Therefore, prays this Court to issue appropriate direction to the first respondent to number the appeal.

5. Considering the fact that the petitioner had filed the appeal on 8/5/2024, against the assessment order dated 9/2/2024, passed by the second respondent in GSTIN:33AALP2681Q1ZX/2018-2019, in the office of the first respondent, due to technical glitches, which is well within the time of limitation, this Court directs the first respondent to number the appeal filed by the petitioner on 8/5/2024, and dispose of the same on merits and in accordance with law.

Krishnan Ramasamy,J

mvs.

6. With the above direction, this writ petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

12/2/2025

Index : Yes / No
Neutral Citation : Yes / No

mvs.

To

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   Chennai 600 006.
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   Integrated Commercial Taxes and Registration Building
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W.P.No.39113 of 2024