IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 40625 of 2025
AND
WMP NO. 45554 OF 2025,WMP NO. 45559 OF 2025

1. MENAKA

Petitioner(s)

Vs

1. The Deputy Commissioner Appeal
GST
Office Of The Deputy
Commissioner, No. 4 Barathiyar
Salai, Fort Round Road, Vellore,
Tamil Nadu Vellore 632 001

2.The Assistant Commissioner(ST
Villupuram-II Assessment Circle
(GST), Villupuram Zone, Cuddalore
Division

Respondent(s)

PRAYER

Calling for the records relating to the order dated 04.06.2025 passed by the 1st respondent herein vide Form GST APL - 02 reference number ZD330625035656A rejecting the appeal filed by the petitioner herein in Form GST APL - 01 and quash the same and consequentially direct the 1st respondent to condone the delay of 152 days to number the petitioners Appeal filed under sec. 107 of TNGST and CGST Act 2017

For Petitioner(s): Raja Raja Chozhan
C.S.Anu Varghese
P.Sarvanan
S.Ramamurthy

For Respondent: Mrs. K. Vasanthamala
Government Advocate

ORDER

Mrs. K. Vasanthamala, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner, young entrepreneur, has challenged the impugned Order dated 04.06.2025, whereby the petitioner's appeal against

the assessment order dated 23.08.2024 has been dismissed on account of delay. The appeal against the aforesaid order dated 23.08.2024 was filed on 26.05.2025 with a delay of almost 152 days beyond the condonable period of limitation. Hence, the respondent, as an Appellate Authority dismissed the appeal.

4. The order is strictly in accordance with the law settled by the Honourable Supreme Court in the decisions in ***Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur and others, (2008) 3 SCC 70*** and in ***Commissioner of Customs and Central Excise Vs. Hongo India Private Limited and another, (2009) 5 SCC 791*** and also in ***Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care Limited, 2020 SCC Online SC 440.*** Therefore, does not warrant any interference.

5. Having considered the fact that the petitioner has inherited the business that was carried on by the petitioner's late father, one T. Rajendran, who died on 07.11.2021 and that the entire mantle of the business fell in the hands of the petitioner, and to balance the interest of the petitioner and the respondents, and considering the fact that the petitioner has already deposited 10% of the disputed tax amount, the impugned order dated 04.06.2025 is quashed and the case is remitted back to the first respondent to pass fresh orders on merits

without reference to limitation.

6. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

7. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

06-11-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

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To

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C.SARAVANAN J.

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