



W.P.No.20516 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 13.06.2025

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The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.20516 of 2025

and

WMP.No.23168 of 2025

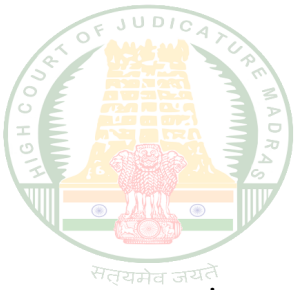
Mrs.T.Porkodi,
Proprietrix,
M/s. United Engineering,
No.40/1A, RA Nagar Main Road,
Kannapalayam, Avadi, Tiruvallur,
Chennai - 600 071.

...Petitioner

Vs.

1. The Deputy Commissioner (CT),
O/o. The Deputy Commissioner - GST Appeal Chennai - I,
No.1, Greaves Road, Commercial Tax Offices,
Chennai - 600 006.
2. The Deputy State Tax Officer - I, (ST)
O/o The Deputy Tax Officer - I,
Avadi Assessment Circle,
No.32, Integrated Commercial Taxes Building,
(Tiruvallur Division),
1st Floor, Room No.122, Elephant Gate Bridge Road,
Vepery, Chennai - 600 003.

...Respondents



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Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records relating to the Impugned Order of the first respondent, proceedings No.ARN # AD3301250012701 dated 28.03.2025, and quash the same and consequently direct the first respondent to condone the delay of 288 days in filing the Appeal beyond the statutory period and admit the appeal, against the proceedings in GSTIN : 33BBXPP1226L1Z8/2017-2018 dated 20.12.2023.

For Petitioner : Mr.V.Jaishankar

For Respondents : Ms.P.Selvi,
Government Advocate (Taxes)

ORDER

Ms.AmirthaPoonkodi Dinakaran, learned Government Advocate (Taxes), takes notice on behalf of the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. This writ petition has been filed challenging the impugned order dated 28.03.2025 passed by the 1st Respondent and to quash the same.

3. Ms.P.Selvi, learned Government Advocate (Taxes) takes notice



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on behalf of the respondents. By consent of the parties, the main writ

petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the Petitioner submitted that the 2nd respondent issued show cause notice to the petitioner on 01.09.2023 followed by reminder dated 23.11.2023 to the petitioner by uploading the same in the GST portal without serving physical copy of the said notices to the petitioner and the Petitioner's consultant who was entrusted with the work relating to GST failed to inform the same to the petitioner. Therefore, the petitioner was not aware of the showcause notice and hence failed to file reply. Subsequently, without providing an opportunity of personal hearing, the 2nd respondent passed the impugned assessment order dated 28.03.2025, against the petitioner demanding the payment of tax along with penalty and interest for the Assessment Year 2017-2018 and the same was also uploaded in the GST portal, the same was also not informed to the petitioner by the consultant and that apart the petitioner was hospitalized at that point of time. The petitioner came to know of the assessment order belatedly. After coming to know of the assessment order, the petitioner filed an appeal before



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the 1st respondent on 02.01.2025 challenging the assessment order, with a delay of 288 days. The 1st Respondent vide order dated 28.03.2025 dismissed the appeal on the ground of delay. Being aggrieved over the same, the petitioner has filed this writ petition seeking for the aforesaid relief.

4. The learned counsel for the petitioner would submit that since the petitioner was hospitalized on account of his ill health at the time of passing of impugned assessment order coupled with the fact that the petitioner's consultant failed to inform about the impugned assessment order, there is a delay of 288 days in filing the Appeal. Therefore, he requested this Court to condone the delay and direct the 1st respondent to dispose of the appeal within the stipulated period.

5. The learned Government Advocate (Taxes) appearing for the respondents would fairly submit that the delay may be condoned on terms.



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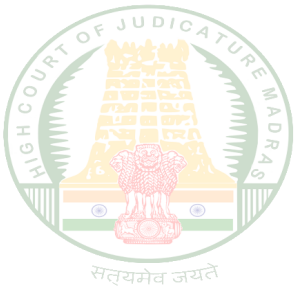
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6. In reply, the learned counsel for the petitioner would submit that the petitioner has already deposited 10% of the disputed tax at the time of filing appeal and now ready to deposit another 5% of disputed tax over and above the statutory deposit 10% before the authority concerned.

7. Heard both sides and also perused the materials available on record.

8. In the present case, according to the petitioner, due to ill health of the Petitioner and also since the petitioner's consultant failed to inform her about the impugned proceedings, there is a delay of 288 days in filing the Appeal.

9. In such view of the same, this Court is of the view that the reasons assigned by the petitioner for the delay in filing the appeal appears to be genuine. Hence, this Court is inclined to set aside the impugned order passed by the 1st respondent dated 28.03.2025 and condone the delay of 288 days in filing the Appeal before the 1st Respondent. Accordingly, this Court passes the following order:-



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(i) Accordingly, the impugned order dated 28.03.2025 passed by the 1st respondent is set aside and the delay of 288 days in filing the appeal before the 1st respondent is condoned subject to payment of **5% of additional deposit** with respect to disputed tax demand, in addition to 10% of statutory deposit, before the 2nd respondent, as agreed by the petitioner, within a period of four weeks from the date of receipt of a copy of this order.

(ii) On such payment being made, the 1st respondent is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible.

10. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

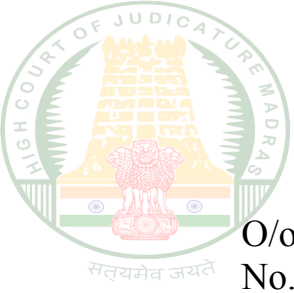
13.06.2025

Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
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To

1. The Deputy Commissioner (CT),

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KRISHNAN RAMASAMY, J.

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