



W.P.No.21490 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.21490 of 2025

and

W.M.P.No.24278 of 2025

M/s.Siva Textiles
Rep by its proprietor
Kothialaganoor Chennaiya Chetty Narasimman
No. 13, Kalainager Textiles Market CB Road,
Bargur, Krishnagiri-635 104.

...Petitioner

Vs.

1. Deputy State Tax Officer,
Krishnagiri-II, Hosur,
Krishnagiri.

2.The Deputy Commissioner of Commercial Taxes -Appeal
Salem Commissionerate,
No.1 Foulkes Compound,
Anai Medu Rd, Salem, Tamil Nadu-636001.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus to set aside

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the order passed in Appeal in ROC.No.1224/A1/2024 by the 2nd respondent dated 22.04.2024 and quash the same as illegal and consequentially remand back the matter to the 2nd respondent for passing a fresh order after considering the explanation of the petitioner.

(Prayer amended vide order dated 01.08.2025 made in WMP.No.32060/2025 in W.P.No.21490/2025)

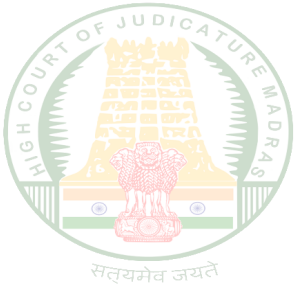
For Petitioner : Mr.Kaushik Narayanan V

For Respondents : Mrs.K.Vasanthamala
Government Advocate (Taxes)

ORDER

Mr.C.Harsha Raj, learned Special Government Pleader (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. The challenge in this Writ Petition is to the order dated 22.04.2024 passed by the 2nd respondent and quash the same as illegal and consequentially remand back the matter to the 2nd respondent for passing a fresh order after considering the explanation of the petitioner.



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3. The learned counsel for the Petitioner submitted that the 1st

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respondent issued show cause notice dated 26.09.2023 to the petitioner by uploading the same in the GST portal, unfortunately the petitioner's consultant to whom the petitioner entrusted the work relating to GST. Since the no reply was filed to the show cause notice, the 1st respondent passed the assessment order dated 26.09.2023 against the petitioner confirming the proposals made in the show cuase notice and the same was uploaded in the GST portal. Subsequently,the petitioner filed an appeal before the 2nd respondent on 22.04.2024 with a delay of 55 days and the same was rejected by the 2nd respondent vide order dated 23.09.2024 on the ground of delay. Challenging which the present writ petition has been filed.

4.The learned counsel for the petitioner would submit that since the assessment order was uploaded in the GST portal without serving physical copy of the same to the petitioner, the petitioner was unaware of the same and that apart the petitioner's consultant to whom the petitioner entrusted the work relating to GST of the petitioner inadvertently failed to notice the impugned order, which resulted in delay in filing the appeal. Hence, he

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requested this Court to condone the delay and direct the 2nd respondent to

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5. The learned Government Advocate (Taxes) appearing for the respondents would submit that since the 2nd respondent has no power to condone the delay beyond the period of limitation, the appeal filed by the petitioner came to be rejected. Further, he would submit that this Court may condone the delay subject to terms.

6. In reply, the learned counsel for the petitioner would submit that the petitioner has already deposited 10% of the statutory deposit at the time of filing the appeal and is ready and willing to deposit additional 5% of the disputed tax before the appellate authority, in the event if the delay is condoned and the appeal is taken on record.

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



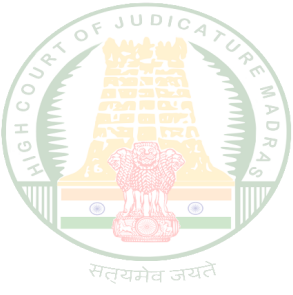
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8. In the present case, it is stated by the petitioner that since all the

proceedings were uploaded in the GST portal, without serving physical copy to the petitioner, the petitioner was unaware of the same. That apart, the petitioner's consultant to whom the petitioner entrusted the work relating to GST failed to follow up the proceedings, which resulted in delay in filing the appeal.

9. Considering the facts and circumstances of the case, this Court is of the view that the reasons assigned by the petitioner for delay in filing the appeal appears to be genuine. Therefore, this Court is inclined to set aside the impugned order passed by the 2nd respondent dated 23.09.2024 and condone the delay of 55 days in filing the Appeal before the 2nd Respondent. Accordingly, this Court passes the following order:-

(i) Accordingly, the impugned order dated 23.09.2024 passed by the 2nd respondent is set aside and the delay of 55 days in filing the appeal before the 2nd respondent is condoned subject to payment of additional deposit of 5% of disputed tax, as agreed by the petitioner, over the above the statutory deposit of 10% already made



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by the petitioner before the 2nd respondent, within a period of two weeks from the date of receipt of a copy of this order.

(ii) On such payment being made, the 2nd respondent is directed to take the appeal on record, if it is otherwise in order and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible.

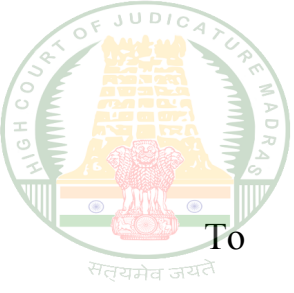
10. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

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Index : yes/no

Neutral Citation : yes/no



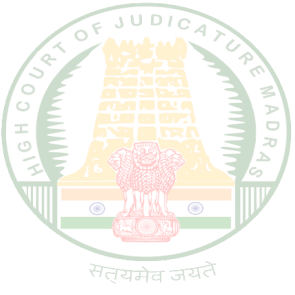
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To

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Krishnan Ramasamy,J.,

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