

W.P.No.20953 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.06.2025

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**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.20953 of 2025**  
**& W.M.P.Nos.23664 & 23665 of 2025**

Sas Hotels And Enterprises Limited  
Rep. By Its Director Of Finance  
S.Prabhakaran, No.3, Mangesh Street,  
T.Nagar, Chennai, Tamil Nadu - 600 017

... Petitioner

**Vs.**

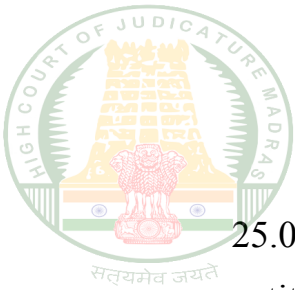
1. Deputy Commercial Tax Officer II  
Nandanam Assessment Circle,  
No 46, Mylapore Taluk Office, Greenways  
Road, Chennai 600 028

2. Deputy Commissioner (CT)  
Chennai II, Ct Main Building, 2nd Floor,  
Chennai

... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the 1st respondent herein in impugned order U/S.73 passed in GSTIN 33AAECS1194C1ZQ/2018-19 dated 27.04.2024 for FY 2018-19 merged with Order U/S.161 dated 21.10.2024 with reference number ZD3310241391413 and the consequential Form GST APL-02 dated



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25.04.2025 issued by the 2nd respondent rejecting the appeal filed by the petitioner on 12.11.2024 and quash the same as arbitrary, unjust and illegal.

For Petitioner : Ms.G.Vardhini Karthik

For Respondent : Mr.C.Harsha Raj, SGP

### **ORDER**

This writ petition has been filed challenging the impugned assessment order dated 27.04.2024, rectification rejection order dated 21.10.2024 and the appeal rejection order dated 25.04.2025 passed by the respondents.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondents. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, initially, the show cause notice was issued by the respondent on 28.12.2023, for which a detailed reply was filed by the petitioner on



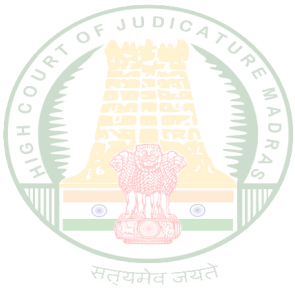
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28.03.2024. However, without considering the said reply, a non-speaking

assessment order dated 27.04.2024 came to be passed by the respondent.

Aggrieved over the said assessment order, the rectification application came to be filed by the petitioner, however, the same was dismissed vide order dated 21.10.2024. Thereafter, the appeal against the aforesaid assessment order was preferred by the petitioner. However, due to the pendency of the aforesaid rectification application, there was a delay of 58 days in filing the appeal. Since the said delay is beyond the condonable period, the appeal was rejected by the respondent, vide impugned rejection order dated 25.04.2025, on the aspect of limitation. Hence, this writ petition has been filed.

4. Further, he would submit that the petitioner had already paid 10% towards statutory pre-deposit while filing the appeal and now, he is willing to pay additional pre-deposit of 5% of disputed tax amount. Therefore, he requests this Court to condone the delay in filing the appeal.



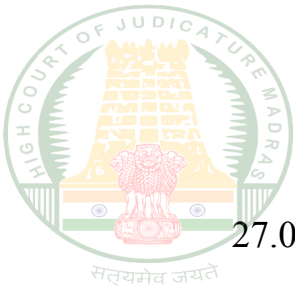
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5. On the other hand, the learned Special Government Pleader appearing for the respondents would submit that in this case, after the passing of impugned assessment order, a rectification application was filed by the petitioner. However, a rectification application will be entertained only when there is any error apparent on the face of the assessment order and hence, the said application was rejected by the respondent vide order dated 21.10.2024. Thereafter, the appeal, which was filed by the petitioner with a delay of 58 days, was also rejected on the aspect of limitation vide order dated 25.04.2025. Hence, he would contend that the said delay has occurred only due to the fault on the part of the petitioner and requests this Court to pass appropriate orders.

6. Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondents and also perused the materials available on record.

7. In the case on hand, the assessment order came to be passed on



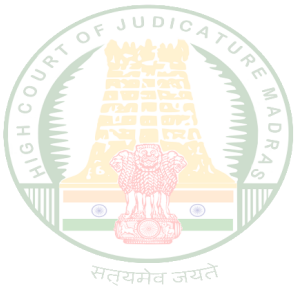
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27.04.2024. Aggrieved over the same, the appeal was belatedly preferred by the petitioner, i.e., with a delay of 58 days. Since the delay was beyond the condonable period, the said appeal was rejected by the respondent vide impugned order dated 25.04.2025. According to the petitioner, they had filed the rectification application against the assessment order and the same was dismissed vide order dated 21.10.2024. Hence, due to the pendency of rectification application, they were unable to file the appeal within time.

8. The above reason assigned by the petitioner, for the delay in filing the appeal against the assessment order, appears to be genuine. In such view of the matter, this Court is inclined to condone the delay, in filing the appeal against the impugned assessment order, on terms.

9. Therefore, though the petitioner had already paid 10% of the disputed tax amount as statutory pre-deposit while filing the appeal, considering the delay of 58 days, this Court directs the petitioner to pay additional 5% of the disputed tax amount to the respondents, as agreed by the petitioner. Accordingly, this Court passes the following order:-

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(i) Accordingly, the appeal rejection order dated 25.04.2025 passed by the 2<sup>nd</sup> respondent is set aside and the delay of 58 days in filing the appeal before the 2<sup>nd</sup> respondent is hereby condoned, subject to the payment of additional 5% of the disputed tax amount by the petitioner to the respondents.

(ii) Upon payment of the said amount, the 2<sup>nd</sup> 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 petitions are also closed.

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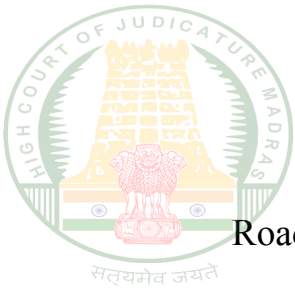
To

1. Deputy Commercial Tax Officer II  
Nandanam Assessment Circle,  
No 46, Mylapore Taluk Office, Greenways

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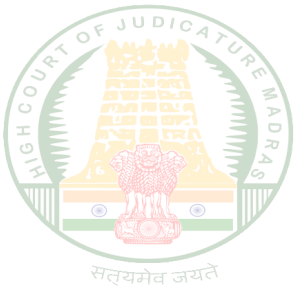
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**KRISHNAN RAMASAMY.J.,**

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