

W.P.No.28366 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 04.08.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.28366 of 2025
& W.M.P.No.31761 of 2025

M/s Sufa Engineers
Rep. by its Proprietrix Sumathi,
No. 37B/14, Thiruvalluvar Street,
Ramapuram, Ambattur,
Chennai-600053

... Petitioner

Vs.

1. Deputy Commissioner State Taxes Appeals II
Greams Road, Chennai-600 006

2. Commercial Tax Officer
Integrated Commercial Taxes Building,
Nandanam, Chennai

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to APL-02 dated 22.04.2025 passed by the first Respondent and quash the same and consequently directing the first Respondent to admit the appeal filed by the Petitioner vide ARN No. AD330524097996F dated 30.05.2024



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For Petitioner : MS.K Aarthy

For Respondent : Mrs.K.Vasanthamala,, GA

ORDER

This writ petition has been filed challenging the impugned rejection order dated 22.04.2025 by the 1st respondent.

2. Ms.K.Vasanthamala, learned Government Advocate, 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 assessment order was passed on 30.01.2024. Aggrieved over the said assessment order, an appeal was preferred by the petitioner on 30.05.2024. Since the assessment order was only uploaded in the portal the petitioner had failed to take note of the same, due to which, there was a delay of 1 day. However, the said delay of 1 day is beyond the condonnable period and hence, the appeal was rejected by

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the respondent, vide impugned rejection order dated 22.04.2025, on the aspect of limitation. Hence, he requests this Court to condone the delay and pass appropriate orders.

4. On the other hand, the learned Government Advocate appearing for the respondents would submit that the delay may be condoned and requests this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents and also perused the materials available on record.

6. In the case on hand, the assessment order came to be passed on 30.01.2024. Aggrieved over the same, the appeal was belatedly preferred by the petitioner, i.e., with a delay of 1 day. Since the delay was beyond the condonable period, the said appeal was rejected by the respondent vide impugned order dated 22.04.2025. According to the petitioner, Since the *ex parte* assessment order was only uploaded in the portal, the



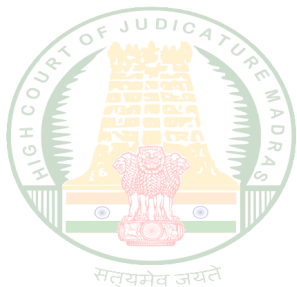
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petitioner had failed to take note of the same, due to which, there was a delay of 1 day in filing the appeal.

7. 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 assessment order. Accordingly, this Court passes the following order:-

(i) The appeal rejection order dated 22.04.2025 passed by the 1st respondent is set aside and the delay of 1 day in filing the appeal before the 1st respondent is hereby condoned.

(ii) 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.



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8. With the above directions, this writ petition is disposed of. No

costs. Consequently, the connected miscellaneous petition is also closed.

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Speaking/Non-speaking order

Index : Yes / No

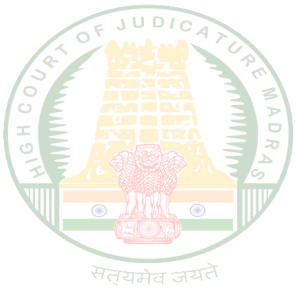
Neutral Citation : Yes / No

nsa

To

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Greens Road, Chennai-600 006

2. Commercial Tax Officer
Integrated Commercial Taxes Building,
Nandanam, Chennai



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KRISHNAN RAMASAMY.J.,

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