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W.P.No.17369 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 08.05.2025**

CORAM

**THE HON'BLE MRS.JUSTICE N.MALA**

**W.P.No.17369 of 2025 and**  
**W.M.P.Nos.19690 & 19692 of 2025**

Tvl.SSB Construction  
Rep. by its Proprietor  
Thiru Yellappa Chandrappa,  
No.2/131, Thally Main Road,  
Belangondapalli,  
Krishnagiri – 635 114.

... Petitioner

-VS-

1. Deputy Commissioner (CT),  
Salem.
2. The State Tax Officer,  
Hosur (South) Assessment Circle,  
Krishnagiri.

... Respondents

**Prayer:** Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of impugned rejection order on the file of the 1<sup>st</sup> respondent vide Ref.No.ZD330425114806J dated 15.04.2025 and the impugned assessment order on the file of 2<sup>nd</sup> respondent vide 33AGCPC3035H1Z3/2022-23 dated 30.07.2024 pursuant to the show cause notice DRC-01 dated 15.08.2023 for the assessment year 2022-2023 and quash the same as illegal and devoid of



*W.P.No.17369 of 2025*

merits and direct the respondent to redo the assessment proceedings for the year 2022-2023.

For Petitioner : Mr.S.Kumaraganesan

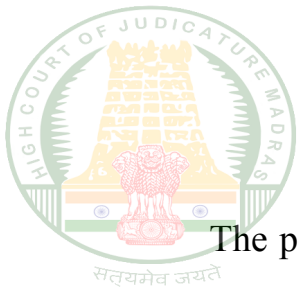
For Respondents : Mr.V.Prasanth Kiran  
Govt. Advocate

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### **ORDER**

This Writ Petition is filed for issuance of a Writ of Certiorarified Mandamus, calling for the records of impugned rejection order of the 1<sup>st</sup> respondent vide Ref.No.ZD330425114806J dated 15.04.2025 and the impugned assessment order of the 2<sup>nd</sup> respondent vide 33AGCPC3035H1Z3/2022-23 dated 30.07.2024 pursuant to the show cause notice DRC-01 dated 15.08.2023, for the assessment year 2022-2023 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2022-2023.

2. The petitioner is a proprietary concern involved in Civil Works Contract of the Government and filed their monthly returns. While so, the petitioner was served with a Show Cause Notice in Form GST DRC-01 dated 14.08.2023, alleging discrepancy between GSTR-3B and GSTR-7.



*W.P.No.17369 of 2025*

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The petitioner also sent a reply, stating that there was a mistake in arriving at the taxable turnover in the show cause notice and therefore, the proceedings may be dropped. However, the 2<sup>nd</sup> respondent, without considering the petitioner's objection, passed the assessment order. Aggrieved by the said assessment order, the petitioner also preferred an appeal before the 1<sup>st</sup> respondent with a delay of 37 days. The 1<sup>st</sup> respondent rejected the appeal on the ground of delay, against which, the petitioner is before this Court.

3. In the affidavit, the petitioner has clearly stated that the delay of 37 days had occurred on account of the reason that the petitioner had approached the Block Development Officer (BDO) to remit the balance tax amount and the petitioner's request was declined by the BDO, stating that the tax applicable to that period was 12% and not 18% as per the assessment order.

4. Learned counsel for the petitioner submitted that as the petitioner was addressing the matter before the BDO, the delay had occurred



*W.P.No.17369 of 2025*

and therefore, a liberal view ought to have been taken by the Appellate

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Authority in considering the petitioner's appeal.

5. I find much force in the submission of the learned counsel for the petitioner. Considering the fact the delay of 37 days has been satisfactorily explained, this Court is of the view that the order of the 1<sup>st</sup> respondent warrants interference by this Court.

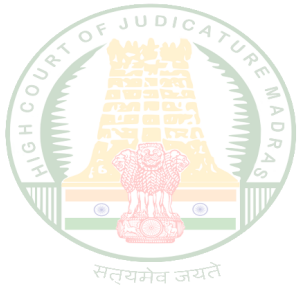
6. Accordingly, the impugned order dated of the first respondent dated 15.04.2025 is set aside and a direction is issued to the 1<sup>st</sup> respondent to entertain the petitioner's appeal without reference to the delay and pass appropriate orders on merits and in accordance with law as expeditiously as possible.

The Writ Petition is disposed of to the extent indicated above.

No costs. Consequently, connected Miscellaneous Petitions are closed.

**08.05.2025**

Index: Yes/No  
Internet: Yes/No  
msv/ar

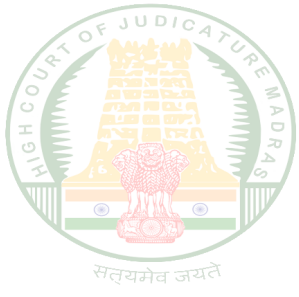


*W.P.No.17369 of 2025*

WEB COPY

To:

1. Deputy Commissioner (CT),  
Salem.
2. The State Tax Officer,  
Hosur (South) Assessment Circle,  
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*W.P.No.17369 of 2025*

**N.MALA,J.,**  
msv/ar

**W.P.No.17369 of 2025**

**08.05.2025**