



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
(Civil Appellate Jurisdiction)

Monday, the Ninth day of November Two Thousand and Twenty

PRESENT

The Hon`ble Mr.Justice N.KIRUBAKARAN
and
The Hon`ble Mr.Justice B.PUGALENDHI

C.M.P. (MD) Nos. 5481 and 5483 of 2020
in
W.A. (MD) SR.Nos. 61134 and 61135 of 2019

- 1 THE PRINCIPAL CHIEF COMMISSIONER,
GOODS AND SERVICES TAX ACT
(PREVIOUSLY CENTRAL EXCISE AND CUSTOMS),
NUNGAMBAKKAM, CHENNAI - 600 034.
- 2 UNION OF INDIA,
REPRESENTED BY ITS SECRETARY,
MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI - 110 001.
- 3 THE CHAIRMAN,
GOODS AND SERVICE TAX NETWORK (GSTIN),
EAST WING, WORLD MARK - 1, 4th FLOOR,
TOWER B, AEROCITY, INDIRA GANDHI INTERNATIONAL AIRPORT,
NEW DELHI - 110 037. ... PETITIONERS 1 to 3/APPELLANTS 1 to 3
IN BOTH THE PETITIONS
- 4 THE SUPERINTENDENT OF GST & CENTRAL EXCISE,
RAMANATHAPURAM RANGE,
MANAMADURAI. ... 4th PETITIONER/4th APPELLANT
IN CMP(MD) No. 5483 of 2020 in
WA(MD) SR.No. 61135 of 2019

Vs

- 1 M/S.ANBU MOTORS,
REPRESENTED BY ITS PARTNER A.CHARLES,
3/172, MADURAI RAMNAD MAIN ROAD,
NEAR POLICE CHECKPOST, RAMANATHAPURAM.
- 2 GOVERNMENT OF TAMIL NADU,
REPRESENTED BY ITS SECRETARY,
STATE TAX DEPARTMENT,
FORT ST. GEORGE, CHENNAI - 600 009.



3 THE STATE TAX OFFICER,
COMMERCIAL TAX BUILDING,
RAMANATHAPURAM.

... RESPONDENTS/RESPONDENTS
IN CMP (MD) No. 5481 of 2020 in
WA (MD) SR. No. 61134 of 2019

M/S. ANBU AUTOMOBILE,
REPRESENTED BY ITS PARTNER A. CHARLES,
3/172, MADURAI RAMNAD MAIN ROAD,
NEAR POLICE CHECKPOST,
RAMANATHAPURAM.

... RESPONDENT/RESPONDENT
IN CMP (MD) No. 5483 of 2020 in
WA (MD) SR. No. 61135 of 2019

Prayer in CMP (MD) No. 5481 of 2020 IN WA (MD) SR. No. 61134 of 2019:

Petition filed praying that in the circumstances stated therein and in the affidavit filed therewith the High Court may be pleased to Condone the Delay of 167 days in paying the deficit court fee of Rs. 1000/- for Writ Appeal in W.A. SR (MD) No. 61134 of 2019.

Prayer in WA (MD) SR. No. 61134 of 2019:

To set-aside the order 01.11.2018 made in WP (MD) No. 22010 of 2018 and allow the Writ Appeal.

Prayer in CMP (MD) No. 5483 of 2020 IN WA (MD) SR. No. 61135 of 2019:

Petition filed praying that in the circumstances stated therein and in the affidavit filed therewith the High Court may be pleased to Condone the Delay of 167 days in paying the deficit court fee of Rs. 1000/- for Writ Appeal in W.A. SR (MD) No. 61135 of 2019.

Prayer in WA (MD) SR. No. 61135 of 2019:

To set-aside the order 01.11.2018 made in WP (MD) No. 22011 of 2018 and allow the Writ Appeal.

Common Prayer in WP (MD) Nos. 22010 and 22011/ 2018 :

Writ Petitions filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Mandamus, directing the 1st Respondent to enable the petitioner to file GST TRAN 1 electronically and treat it as filed in accordance with law.

COMMON ORDER : These petitions coming up for orders on this day, upon perusing the petitions and the affidavits filed in support thereof and upon hearing the arguments of Mr. B. VIJAY KARTHIKEYAN, Advocate for the petitioners in both the petitions, the Court made the following order:-

(Order of the Court was made by **N. KIRUBAKARAN, J.**)

Heard the learned Counsel appearing for the petitioner.

2. This Court is convinced with the reasons stated in the affidavits filed in support of these petitions for condoning the



delay of 167 days respectively in paying the deficit Court fee of Rs.1000/- (Rupees one Thousand only) respectively. Accordingly, both the petitions are ordered.

sd/-

09/11/2020

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/ /2020

Sub-Assistant Registrar (C.S.)
Madurai Bench of Madras High Court,
Madurai - 625 023.

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To

1. THE PRINCIPAL CHIEF COMMISSIONER,
GOODS AND SERVICE TAX ACT,
[PREVIOUSLY CENTRAL EXCISE AND CUSTOMS],
NUNGAMBAKKAM, CHENNAI - 600 034.
2. THE SECRETARY,
UNION OF INDIA,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
NORTH BLOCK, NEW DELHI - 110 001.
3. THE CHAIRMAN,
GOODS AND SERVICE TAX NETWORK (GSTIN),
EAST WING, WORLD MARK - 1,
4TH FLOOR, TOWER B, AEROCITY,
INDIRA GANDHI INTERNATIONAL AIRPORT, NEW DELHI - 110 037.
4. THE SECRETARY,
GOVERNMENT OF TAMIL NADU,
STATE TAX DEPARTMENT, FORT ST. GEORGE, CHENNAI - 600 009.
5. THE STATE TAX OFFICER,
COMMERCIAL TAX BUILDING, RAMANATHAPURAM.
6. THE SUPERINTENDENT OF GST & CENTRAL EXCISE,
RAMANATHAPURAM RANGE, MANAMADURAI.

ORDER IN

CMP(MD) Nos.5481 and 5483 of 2020 **in**
W.A. (MD) SR.Nos.61134 and 61135 of 2019
Date :09/11/2020

SSL

AE/SMA/SAR-IV (18.11.2020) 3P 7C

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