

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.03.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.5301 and 5304 of 2021
& WMP Nos.5860, 5861, 5862 and 5865 of 2021

Tvl. Athi Parasakthi Alloys Steels Private Limited,
860/3, BettathampuramPudur,
Coimbatore 641 104

rep. By its Director Kulandaivelu ...Petitioner in both W.Ps

Vs.

1. The Assistant Commissioner of (SST),
Periyanayakanpalayam Circle,
Dr.Balasundaram Rd, ATT Colony,
Gopalapuram, Coimbatore,
Tamil Nadu 641 018.
2. The Joint Commissioner of (SST),
Coimbatore, Periyanayakanpalayam Circle,
Dr.Balasundaram Rd, ATT Colony,
Gopalapuram, Coimbatore,
Tamil Nadu 641 018.
3. The Deputy Commissioner (ST),
Goods and Service Tax Appeal, Coimbatore.
Dr.Balasundaram Rd, ATT Colony,
Gopalapuram, Coimbatore,
Tamil Nadu 641 018.

...Respondents in both W.Ps

Prayer in W.P.No.5301 of 20201:: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorarified Manadmus to call for the records of the 1st respondent in Order in Ref.No.ZA3312190090621 dated 03.12.2019 cancelling the petitioner's Registration Certificate in GSTIN No.33AABCK679M1Z0 and quash the same and consequently direct the respondents to restore the Registration Certificate in GSTIN No.33AABCK679M1Z0.

Prayer in W.P.No.5304 of 20201:: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorarified Manadmus to call for the records of the 3rd respondent impugned Order dated 16.11.2020 in TNGST MP No.297 of 2020 in dismissing the petitioner's application for restoration of its registration certificate and quash the same and

consequently direct the respondents to restore the Registration Certificate in GSTIN No.33AABCK679M1Z0.

For Petitioner : Mr.V.Hari Babu
For Respondents : Mr.ANR.Jayapratap
Government Advocate

C O M M O N O R D E R

Mr.ANR.Jayapratap, learned Government Advocate accepts notice for the respondents and is armed with instructions to proceed in the matter. Hence, by consent expressed by both parties, these Writ Petitions are disposed finally even at the stage of admission.

2. The challenge is to an order dated 03.12.2019 (W.P.No.5301 of 2021) cancelling the registration of the petitioner in terms of the provisions of the Tamil Nadu Goods and Service Tax Act, 2017. As against the aforesaid order, the petitioner has filed an appeal before the Appellate Authority, arrayed as R3, who has dismissed the appeal vide order dated 16.11.2020 stating that the filing of appeal is belated by a period of eight months. The said order is challenged in W.P.No.5304 of 2021.

3. The period of limitation for filing of the first appeal, which is 90 days, expires in this case on 03.03.2020 and further period of 30 days, provided for condonation of delay in filing of the first appeal, expires on 02.04.2020, falling during the period of COVID-19 pandemic.

4. The Supreme Court in a series of judgments, viz., *In Re: Cognizance for Extension of Limitation* dated 23.03.2020, 06.05.2020, 10.07.2020 and *M/s.SS Group Pvt. Ltd. V. Aaditiya J. Garg & another* (Civil Appeal No.4085 of 2020 dated 17.12.2020) has extended time for filing of appeal till 31.01.2021. As such, it is appropriate that the petitioner may re-present its appeal before the third respondent. Such appeals, if re-presented, within a period of two (2) weeks from today, will be taken on file by the first appellate authority without reference to limitation, the petitioner heard and appeals disposed in accordance with law.

5. The Writ Petitions are disposed in the aforesaid terms. No costs. Connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS.VII)

/True Copy/

Sub Assistant Registrar

To

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Gopalapuram, Coimbatore,
Tamil Nadu 641 018.

+1cc to The Special Government Pleader(Taxes) SR.NO..14482

AKM/17.04.21 /3p-5c/

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सत्यमेव जयते

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