IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.06.2021

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.13369, 13373, 13376 and 13378 of 2021
and WMP Nos.14210, 14212 and 14213 of 2021

Tvl. Hitatchi Payment Services (P) Ltd.,
represented by its Authorised Signatory
Mr.Rashmi Ratilal Parekh,
No.23, MPL Silicon Towers,
Velacherry – Tambaram Main Road,
Pallikaranai – 600 100.

…Petitioner in the above W.Ps

Vs.

1. The Joint Commissioner of Central Tax (Appeals – II)
Nerwry Towers, 2054, I Block, II Avenue,
12th Main Road, Anna Nagar, Chennai – 600 040.

2. The Assistant Commissioner of Central Tax,
Pallikaranai Division, GST – South Commissionerate
692, MHU Complex, Nandanam,
Chennai – 600 035.

...Respondents in the above W.Ps

Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying to issue Writ of Certiorarified Mandamus calling for the records of the first respondent in his order in appeal Nos.23, 24,25 and 26 /2021-JC (GSTA-II), dated 18.02.2021 and quash the same as illegal and direct the second respondent to refund the excess tax of Rs.9,950/-, R.3,07,562/-, Rs.1,09,052/- and Rs.40,72,226/- paid for the months of December 2017, February 2018, October 2017 and January 2018, respectively.

For Petitioner : Mr.S.Ramanathan

For Respondents : Mrs.Hema Muralikrishnan
Senior Standing Counsel

C O M M O N O R D E R

Mrs.Hema Muralikrishnan, learned Senior Standing Counsel accepts notice for the respondents and is armed with instructions to proceed with the matter finally. Hence, by consent of both sides, the Writ Petitions are taken up for final disposal even at the stage of admission.

2. The only issue that arises in this case is as to whether the impugned orders passed by the first respondent, i.e., Joint Commissioner of Central Tax (Appeals - II) dated 18.02.2021 are liable to be set aside in the light of the judgments of the Supreme Court, In Re: Cognizance for Extension of Limitation dated 23.03.2020, 06.05.2020, 10.07.2020, 08.03.2021, wherein suo motu cognizance has been taken of the on-going COVID-19 pandemic and limitation for various purposes including filing of statutory appeals, extended.

3. Original orders dated 28.05.2020 passed by R2, i.e., the Assistant Commissioner of Central Tax, had been impugned before the first appellate authority/R1. As per the provisions of the Central Goods and Services Tax Act, 2017, the period of limitation for filing of first appeal is 90 days, extendable by 30 days at the discretion of the appellate authority. The Supreme Court, vide judgment dated 23.03.2020, had extended limitation from 15.03.2020 till 14.03.2021 and, vide judgment dated 27.04.2021 until further orders.

4. In the light of the aforesaid undisputed position, the first respondent is directed to take it on file the appeals filed by the petitioner, hear the same and dispose the same on merits after hearing the petitioner, either virtually or otherwise in accordance with the Standard Operating Procedures in this regard, in accordance with law.

5. These Writ Petitions are disposed. No costs. Connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

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To

1. The Joint Commissioner of Central Tax (Appeals – II)
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   12th Main Road, Anna Nagar, Chennai – 600 040.

2. The Assistant Commissioner of Central Tax,
   Pallikaranai Division, GST – South Commissionerate
   692, MHU Complex, Nandanam,
   Chennai – 600 035.

+1cc to Mr.S. Ramanathan, Advocate, S.R.No.29920

+1cc to M/S. Hema Muralikrishnana, Advocate, S.R.No.29620

W.P. Nos.13369, 13373, 13376 and 13378 of 2021
and WMP Nos.14210, 14212 and 14213 of 2021

AK-II(CO)

PM(16/07/2021)