



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.NO.17519 OF 2021

(Through Video Conferencing)

C.Loganathan

...Petitioner

Vs

The Deputy Commissioner (ST),
O/o The Deputy Commissioner (ST),
Inspection - II,
No.1, Greams Road,
Nungambakkam, Chennai - 600 006.

...Respondent

Prayer : Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, to direct the respondent Deputy Commissioner (ST) to take the petitioner's GST Appeal in offline mode based on the petitioner's representation dated 11.03.2021 and legal Notice dated 19.07.2021.

For Petitioner : Mr.G.Thyagarajan

For Respondent : Mr.Richardson Wilson
Additional Government Pleader

ORDER

The petitioner has filed an Appeal against the demand notice dated 24.06.2021 wherein by the aforesaid demand notice/communication, the respondent had directed the petitioner to pay a sum of Rs.1,47,27,932/- for the Assessment Year 2019-2020.

2. It is the case of the petitioner that since the copy of the demand notice was not furnished to the petitioner through online, the petitioner was unable to file an Appeal and therefore the petitioner is entitled to have the Appeal heard for filing off-line Appeal papers. It is noticed that the demand notice which has been issued on 24.06.2021 precedes an Assessment Order dated 09.02.2021.



3. Since the petitioner has now received a copy of the aforesaid Assessment Order dated 09.02.2021 bearing reference Order in GST No.33AGGPC9974M1ZW/2019-2020, liberty is given to the petitioner to file an Appeal before the Appellate Commissioner in accordance with the relevant Rules within a period of thirty days from the date of receipt of a copy of this order. If such Appeal is filed by the petitioner within the aforesaid period, the Appellate Commissioner shall thereafter take up the Appeal and dispose the same within a period of three months in accordance with law and on merits. The respondent shall keep the recovery proceeding in abeyance till such time.

4. Accordingly, this writ petition stands disposed of with the above observations. No costs.

Sd/-
Assistant Registrar(CS-VII)

// True Copy //

Sub Assistant Registrar

rgm/jas

To

The Deputy Commissioner (ST),
O/o The Deputy Commissioner (ST),
Inspection - II,
No.1, Greaves Road,
Nungambakkam, Chennai - 600 006.

+2ccs to Mr.G.Thyagarajan, Advocate SR.No.62722

+1cc to the Special Government Pleader SR.No.63232

W.P.No.17519 of 2021

RSV(CO)
RVM(29/12/2021)