



WEB COPY



W.P.No. 14111 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.06.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.14111 of 2023
and W.M.P.No.13743 of 2023

M/s PRM Constructions
Rep.by its Managing Partner Sri.R.Palanisamy,
No.389/22-C, Murugan Street,
Block – 21, Neyveli – 607 807.

.. Petitioner

VS

1.The Assistant Commissioner of GST
& Central Excise, Cuddalore Division,
No.1, Vallalar Nagar, Manjakuppam,
Cuddalore – 607 001.

2.The Chief Manager (Finance)
Tax Cell, Corporate Office,
M/.s NLC India, Block No.01,
Neyveli Township – 607 801.

3.The Branch Manager
Indian Overseas Bank (IFSC Code IOBA0000918)
Block No.19, Unit No.IV, Main Mazaar,
Neyveli Township.

.. Respondents

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus to call for the records relating to the Order in Original No.91/202-ST dated 28.09.2022 issued by the 1st respondent with consequential Notices of Demand issued under Section 87(b)(i) of the Finance Act, 1994 addressed to the 2nd and 3rd respondent and to quash the same and further direct the 1st respondent to verify the payments made by Neyveli Lignite Corporation (NLC) under Reverse Charge Mechanism on the contract agreement entered and executed by the petitioner during the year 2015-16 to 2017 upto June 2017.



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For Petitioner : Mr.M.A.Mudimannan
For Respondents : Mr.Mohana Murali
Senior Panel Counsel for R1

ORDER

The petitioner only asks for an opportunity to file a statutory appeal which, admittedly is beyond the period of statutory limitation under the Finance Act, 1994, under which services tax was levied (since subsumed with Goods and Service Tax).

2. Mr.Mohana Murali, learned Senior Panel Counsel, who accepts notice for R1, fairly does not object to the request as aforesaid. Hence the intervening delay is condoned.

3. The petitioner is granted three weeks from today to file an appeal as against the impugned order dated 28.09.2022. Appeal if filed within the period as aforesaid, shall be entertained by the receiving Registry without reference to limitation but ensuring compliance with all other statutory pre-conditions, including pre-deposit.

4. In light of the order passed as aforesaid, no notice is necessary to R2 and R3.

5. This writ petition is dismissed with liberty. No costs. Connected miscellaneous petition is closed.

01.06.2023

Index:Yes/No
Neutral Citation:Yes/No
ssm



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To:

The Assistant Commissioner of GST & Central Excise,
Cuddalore Division,
No.1, Vallalar Nagar, Manjakuppam,
Cuddalore – 607 001.



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DR. ANITA SUMANTH,J.

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