IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.08.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.19123 of 2023
and
W.M.P.Nos.18378 and 18380of 2023

TNQ Books and Journals Private Limited,
Represented by its Director,
V.Ravichandran ... Petitioner

Vs.

1. Deputy State Tax Officer,
   Thiruvanmiyur Assessment Circle,
   Chennai-600 035.

2. The Superintendent of CGST and Central Excise
   Perungudi Range-IV,
   Chennai South Commissionerate. ... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the first respondent in GSTIN:33AABCT3050B1Z3 dated 28th February and quash the same and further direct the acceptance of the Transitional credit.

For Petitioner : Mr.B.Kumar
Senior Counsel for Mr.G.Mani Prabhu

For Respondents : Mr.C.Harsharaj,
Additional Government Pleader

ORDER

The petitioner has challenged the impugned order dated 28.02.2023 passed by the first respondent herein. By the impugned order, the petitioner has been denied with transitional credit under Section 140 of the respective GST Enactments. The appeal against the aforesaid order is maintainable under Section 107 of the respective GST Enactments. The limitation for filing the appeal is approximately 120 days inclusive of 30 days period of condoning the delay in filing the appeal within first 90 days. The 90th day would have expired on 30.05.2023 and the 120th day would have expired on 30.06.2023. This writ petition has been filed on 26.06.2023.

2. Considering the above, the Court is inclined to dispose the writ petition by directing the petitioner to file statutory appeal together with a formal application for condoning the delay of 30 days. If such an appeal together with an application is filed within a period of 15 days from today, the Appellate Authority under Section 107 of GST Act shall pass formal order condoning the delay and thereafter dispose the appeal on merits and in

accordance with law on its turn. The Appellate Authority shall endeavour to dispose the appeal on merits as expeditiously as possible preferably within a period of 12 weeks from the date of receipt of a copy of this Order.

3. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous are closed.

03.08.2023

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

Vv

To

1. Deputy State Tax Officer,
   Thiruvanmiyur Assessment Circle,
   Chennai-600 035.

2. The Superintendent of CGST and Central Excise
   Perungudi Range-IV,
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C.SARAVANAN, J.

Vv

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