IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.09.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26488 of 2023
and
W.M.P.Nos.25893, 25895 and 25896 of 2023

M/s.Sakthi Murugan Electrical and Hardware,
Represented by its Proprietor
K.Sankar,
No.404, Konjamangalam Road,
Kiliyanur, Vanur Taluk,
Villupuram District - 604 102. ... Petitioner

Vs.

1.State Tax Officer,
Tindivanam Assessment Circle,
Commercial Taxes Building,
Tindivanam - 604 001.

2.Indian Bank,
Represented by its Branch Manager,
No.52/3/11, Pondy Tindivanam Main Road,
Kilianoor, Villupuram - 604 102.

3.Deputy Commissioner (ST),
GST Appeals, Vellore,
Government Building,
Fort Round, No.4, Bharathiyar Salai,
Vellore - 632 001. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the impugned proceedings of the first respondent passed in GSTN:33COHPS3288F1ZO/2021-2022 dated 08.02.2023 and quash the same and further direct the first respondent to re-do the assessment in accordance with law after granting opportunity of personal hearing.

For Petitioner	:	Mr.N.Murali
For Respondents	:	
For R1 & R3	:	Mr.V.Prashanth Kiran Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice on behalf of the first and third respondents.

2. Although the petitioner has sought for a wider relief to quash the impugned Assessment Order dated 08.02.2023, indeed, the petitioner is actually asking for condonation of delay for filing the appeal beyond the statutory period of limitation prescribed under Section 107 of the Tamil Nadu Goods and Services Tax (TNGST) Act, 2017.

3. The learned Government Advocate for the first and third respondents submits that the issue has attained finality on account of limitation in terms of the decision of the Hon'ble Supreme Court in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440. Therefore, prays for dismissal of the writ petition.

4. Although there is a delay in filing the appeal before the Appellate Forum, this Court is inclined to dispose this writ petition by directing the third respondent to take up the appeal filed by the petitioner through online on 04.07.2023 and number the same and dispose it on merits and in accordance with law as expeditiously as possible, preferably, within a period of six months from the date of receipt of a copy of this order, subject to the petitioner complying with the mandatory requirements of Section 107 of the TNGST Act, 2017.

5. Consequently, the Attachment Notice shall stand vacated, subject to the petitioner depositing 10% of the disputed tax from its Electronic Credit Ledger.

6. This Writ Petition is disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

11.09.2023

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

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To

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Tindivanam Assessment Circle,
Commercial Taxes Building,
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2.The Branch Manager,
Indian Bank,
No.52/3/11, Pondy Tindivanam Main Road,
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3.Deputy Commissioner (ST),
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Vellore - 632 001.

C.SARAVANAN, J.

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