IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.09.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.27737 of 2023
and
W.M.P.Nos.27225 and 27226 of 2023

MAS HR Solutions,
Represented by its propritrix
S.Vijayalakshmi,
No.1/112, Perumal Koil Street,
Kandigai, Kancheepuram – 600 127. ... Petitioner

Vs.

1.Deputy State Tax Officer – 2,
Thirukazhukundram Assessment Circle,
No.42, Wahab Road,
Thirukuzhukundram – 603 109.

2.Deputy Commissioner (ST),
GST Appeal – Chennai – II,
No.1, Greams Road,
Chennai – 600 006. ... 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 GSTIN 33AVMPV9120D1ZH/2021-2022 dated 08.03.2023 (digitally signed on 08.05.2023) and quash the same 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 : Mrs.E.Ranganayaki
Special Government Pleader

ORDER

Mrs.E.Ranganayaki, learned Special Government Pleader takes notice on behalf of the respondents.

2. This writ petition is being disposed at the time of admission after hearing the learned counsel for the petitioner and the learned Special Government Pleader for the respondents and after dispensing with the requirement of filing of the counter affidavit, considering the fact that the petitioner has filed the returns belatedly.

3. The petitioner may have a case on merits. It is noticed that the petitioner has however failed to participate in the adjudication process that preceded the issuance of the impugned Assessment Order dated 08.03.2023.

4. The petitioner has also failed to file an appeal in time that is within 90 days from the receipt of the order and within a further period of 30 days being the period within which, the delay can be condoned. But, the appeal

has been filed by the petitioner only on 12.09.2023. This court has taken a consistent view by allowing parties to workout the remedy before the Appellate Forum.

5. Considering the fact that the petitioner has filed the appeal beyond the condonable period i.e., after the expiry of 6 days on 12.09.2023, Court is inclined to direct the second respondent to consider the petitioner's appeal and pass appropriate orders on merits and in accordance with law without reference to limitation.

6. Needless to state, before passing such order, the petitioner shall be heard.

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

25.09.2023

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

mac/arb

C.SARAVANAN, J.

mac/arb

To

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