IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.09.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.27615 and 27618 of 2023
and
W.M.P.Nos.27069, 27074, 27077 and 27078 of 2023

W.P.No.27615 of 2023

Mani Dineshkumar ... Petitioner

Vs.

The Assistant Commissioner (ST)/
Commercial Tax Officer,
Papanasam Assessment Circle,
Thanjavur, Tamil Nadu. ... Respondent

Prayer in W.P.No.27615 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned order passed under Section 73 of the CGST/TNGST Act, 2017 in Ref.No.ZD3312221000288/2019-2020 dated 26.12.2022 along with summary of order in DRC-07 dated 26.12.2022 for the Assessment Year 2019-2020 from the files of the respondent herein, quash the same.

W.P.No.27618 of 2023

M/s.MM Marketters,
Represented by its Proprietor
M.Dineshkumar,
27, NA, East Kudiyana Street,
Thiruppalathurarapapanasam Taluk,
Thanjavur, Tamil Nadu - 614 205. ... Petitioner

Vs.

The Assistant Commissioner (ST)/
Commercial Tax Officer,
Papanasam Assessment Circle,
Thanjavur, Tamil Nadu. ... Respondent

Prayer in W.P.No.27618 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned order in Ref.No.ZD3302230909668/2021-2022 dated 20.02.2023 passed under Section 73 of the CGST/TNGST Act, 2017, uploaded along with summary of order in DRC-07 dated 20.02.2023 for the Assessment Year 2021-2022 from the files of the respondent herein, quash the same.

For Petitioner (In both W.Ps)	:	Mrs.Aparna Nandakumar
For Respondent (In both W.Ps)	:	Mr.V.Prashanth Kiran Government Advocate

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice on behalf of the respondent.

2. By this common order, both the writ petitions are being disposed by giving liberty to the petitioner to file a statutory appeal under Section 107 of the Tamil Nadu Goods and Services Tax (TNGST) Act, 2017 within a period of thirty days along with pre-deposit of 25% of the disputed tax as admittedly the petitioner has failed to file a statutory appeal in time.

3. If an appeal was filed, the appeal would have been dismissed by the Appellate Authority in view of the specific restrictions under Section 107 of the TNGST Act.

4. The only ground on which the petitioner has approached this Court is that the notices that were sent only in the web portal which went unnoticed.

5. However, the learned Government Advocate for the respondent has produced a copy of the documents to substantiate that the notices and the impugned orders were also dispatched to the petitioner through RPAD.

6. Be that as it may, the petitioner is in business and will continue to be in business. The petitioner therefore deserves a fair chance to redress the grievance against the respective Assessment Orders dated 26.12.2022 and 20.02.2023.

7. The petitioner is therefore directed to file a statutory appeal within a period of thirty days from the date of receipt of a copy of this order together with pre-deposit of 25% of the disputed tax.

8. Subject to such compliance, the appeal shall be entertained by the Appellate Authority and disposed on merits and in accordance with law within a period of six months from the date of receipt of a copy of this order.

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

10. These Writ Petitions stand disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

20.09.2023

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

arb

To

The Assistant Commissioner (ST)/
Commercial Tax Officer,
Papanasam Assessment Circle,
Thanjavur, Tamil Nadu.

C.SARAVANAN, J.

arb

W.P.No.27615 and 27618 of 2023
and
W.M.P.Nos.27069, 27074, 27077 and 27078 of 2023

20.09.2023