IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.09.2023

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.28454 of 2023
and
W.M.P.Nos.27996 and 27997 of 2023

Gunasekaran Duraibabu ... Petitioner

Vs

The Commercial Tax Officer,
Rasipuram Circle,
Salem, Tamil Nadu. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order passed in GSTIN ARCPD7987Q1Z3/2018-19 dated 24.04.2023 in the files of the respondent, quash the same, and direct the respondent to make a denovo adjudication.

For Petitioner : Mr.S.Ramamurthy

For Respondent : Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice on behalf of the respondent.

2.The petitioner has challenged the impugned Assessment order dated 24.04.2023. By the impugned order, the respondent has confirmed a sum of Rs.2,16,788/- being arrears of the tax, interest and the penalty thereon. The petitioner has failed to filed an appeal against the impugned Assessment Order dated 24.04.2023 within the condonable period under Section 107 of the TNGST Act, 2017. Hence, the writ petition has been filed.

3.The learned counsel for the petitioner submits that as on date the petitioner has also paid an arrears of tax, interest and the penalty on 08.09.2023.

4.The learned Additional Government Pleader for the respondent would submit that the writ petition is devoid of merits and it is liable to be dismissed in the light 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.

5.I have considered the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

6.Considering the fact that the petitioner has already paid the disputed tax as confirmed vide impugned orders dated 24.04.2023 and 08.09.2023, the Court is inclined to dispose this writ petition by giving liberty to the petitioner to file a statutory appeal before the Appellate Commissioner under Section 107 of the GST Act, 2017 within a period of 15 days from the date of receipt of a copy of this order.

7.Subject to such compliance, the appeal shall be admitted by the Appellate Commissioner and disposed on merits and in accordance with law as expeditiously as possible.

8.This writ petition stands disposed of with the above observations. No costs. Consequently, connected writ miscellaneous petitions are closed.

27.09.2023

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

The Commercial Tax Officer,
Rasipuram Circle,
Salem, Tamil Nadu.

C.SARAVANAN, J.

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