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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).No.23061 of 2023
and
W.M.P.(MD).No.19258 of 2023

Tvl.Ajacks Support Service,
Represented by its Proprietor,
D.Sebastin ... Petitioner

Vs.

1.The Commissioner of CGST and Central Excise,
O/o. The Commissioner of CGST and Central Excise,
Central Revenue Buildings,
Bibikulam,
Madurai – 625 002.

2.The Assistant Commissioner of
CGST – And Central Excise,
Kovilpatti Division,
O/o. The Assistant Commissioner of CGST and
Central Excise,
No.913, Catholic Centre,
Main Road,
Kovilpatti – 628 501. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the impugned order in original in KVPT-ST-000-AC-08/2021 dated 27.12.2021 passed by the second respondent and quash the same.

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For Petitioner : Mr.B.Rooban

For Respondents : Mr.N.Dilip Kumar,
Senior Standing Counsel.

ORDER

This Writ Petition is filed to quash the impugned order dated 27.12.2021.

2. The petitioner is the proprietor concern doing his business in the name and style of "Ajacks Support Services". For the assessment year 2018-2019, the petitioner has filed return and has declared reported the total and taxable turn over through the returns. The second respondent has issued show cause notice dated 23.04.2021. However, due to pandemic, the petitioner was not in position to respond the said show cause notice. The respondents have given several opportunities to the petitioner, but the petitioner has not availed the opportunity. Having left with no other option, the respondents have passed the impugned assessment order dated 27.12.2021. Thereafter also, the petitioner has not preferred any statutory appeal before the appellate authority.

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3. The contention of the petitioner due to pandemic the petitioner could not avail the opportunity granted to the petitioner. The petitioner could not also avail the virtual hearing, since he was not having such facilities. The petitioner has not preferred any statutory appeal within time. Therefore, this Court is of the considered opinion that the petitioner ought to be granted an opportunity and hence it would be deem fit to direct the petitioner to file statutory appeal before the appellate authority. Therefore, the petitioner is directed to file an appeal within a period of four (4) weeks from the date of receipt of a copy of this order, by paying 7.5% of the assessed amount. The appellate authority shall consider the appeal without insisting on limitation.

4. In view of the above, this Writ Petition is disposed of in above terms. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

21.09.2023

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
Nsr

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S.SRIMATHY, J.

Nsr

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