IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **07.02.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.2566 of 2024
and W.M.P.Nos.2817 & 2818 of 2024

1.Tvl Sri Jeeva Store
rep. by its Proprietor, S.Thavasi Mani,
4/103 East Coast Road, Neelankarai, Chennai 115.

2.Sri Jeeva Store
4/103, East Coast Road,
Neelankarai, Chennai. ... Petitioners

-vs-

The State Tax Officer (ST) (FAC)
Sholinganallur Assessment Circle, Integrated Registration and Commercial Taxes Building,
Nandanam Chennai 35. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, Call for the records pertaining to the impugned order dated 05.09.2023 issued in GSTIN/ 33APKPT1171J1ZP/2018-19 by the respondent and quash the same .

For Petitioners : Mr.G.Derrick

For Respondent : Mr.C.Harsha Raj, AGP

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ORDER

The petitioner challenges the assessment order dated 05.09.2023 both on the ground of breach of principles of natural justice and on the ground that the petitioner deals in zero rated goods. Learned counsel for the petitioner submits that the intimation and show cause notice preceding the assessment order were uploaded in the 'view additional notices' tab in the GST portal and that, therefore, the petitioner did not know about such communications until 10.01.2024, when the petitioner received a call from the tax authorities. He also submits that the period for condonation of delay in presenting a statutory appeal expired in early January 2024 and that the petitioner seeks an opportunity to prosecute such appeal. Learned counsel also points out that a sum of Rs.3,00,000/- was pre-deposited towards the disputed tax demand.

2. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice on behalf of the respondent. He submits that the proceedings were brought to the notice of the petitioner by a postal communication issued on 23.08.2023, which was returned with the endorsement "unclaimed". He also submits that the references in the impugned order reveal the number of opportunities provided to the petitioner.

3. From the averments in the affidavit, it appears that the petitioner runs a small grocery shop in rented premises admeasuring 525 sq.ft. It is also asserted that the petitioner is semi-literate and has no computer knowledge. In substantiation of the contention that a sum of Rs.3,00,000/- was pre-deposited, the petitioner has placed on record payment receipt dated 20.01.2024. The sum of Rs.3,00,000/- exceeds the pre-deposit requirement of 10% for presenting a statutory appeal. The period of delay beyond the period specified in

Section 107 of the Tamil Nadu Goods and Services Tax Act, 2017, is in the region of thirty days.

4. By taking into account the above mentioned factors, the petitioner is permitted to present a statutory appeal before the appellate authority provided such appeal is presented within a maximum period of ***ten days*** from the date of receipt of a copy of this order.

5. W.P.No.2566 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.No.2817 and 2818 of 2024 are closed.

07.02.2024

rna
Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No

To

The State Tax Officer (ST) (FAC)

Sholinganallur Assessment Circle, Integrated Registration and Commercial Taxes Building,
Nandanam Chennai 35.

SENTHILKUMAR RAMAMOORTHY,J

rna

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