



WEB COPY



W.P.Nos.4716, 4725, 4721 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.02.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.4716, 4725 & 4721 of 2024
and W.M.P.Nos.5160, 5156 & 5158 of 2024

Tvl.B.Boothal Contractor,
S/o.Karaduboothal
Aged 75 years,
No.3/14, Gubdalapatti Medu, Nallanahalli,
Dharmapuri 636 701.

... Petitioner in all WP's

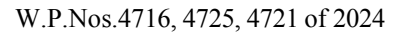
-vs-

1.The Appellate Deputy Commissioner (ST) (GST),
Salem & Erode, Commercial Taxes Building,
Pitchards Road, Asthampatti,
Salem 636 007.

2.The Assistant Commissioner (ST), Dharmapuri,
Commercial Taxes Building,
Near Collector Office,
Dharmapuri 636 705.

... Respondents in all WP's

PRAYER in W.P.No.4716 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records proceedings in ROC No.1392/23/A1/2020-21



PRAYER in W.P.No.4721 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorari, calling for the records proceedings in ROC No.1391/23/A1/2021-22 dated 06.11.2023 on the file of the first respondent relating to the period from April, 2021 to March, 2022, and quash the same.

PRAYER in W.P.No.4725 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorari, calling for the records proceedings in ROC No.1390/23/A1/2022-23 dated 06.11.2023 on the file of the first respondent relating to the period from April, 2022 to January, 2023, and quash the same.

For Respondents : Mr.V.Prasanth Kiran, GA (T)
in all WP's

COMMON ORDER

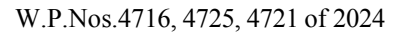


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In these writ petitions, separate appellate orders, each dated 06.11.2023 rejecting the petitioner's appeal on the ground of delay are challenged. Three assessment orders were issued by the second respondent on 24.05.2023 confirming the demand of tax, interest and penalty. The petitioner appealed against the said orders before the first respondent. Such appeals were filed on 06.10.2023. In those circumstances, the appellate authority concluded that Section 107 of the Tamil Nadu Goods and Services Tax Act, 2017 did not empower such appellate authority to condone delay beyond 23.09.2023.

2. Learned counsel for the petitioner submits that amounts available in the cash credit ledger of the petitioner were appropriated towards the petitioner's tax liability before the appeals were filed. he makes a request that such amounts be adjusted towards the pre-deposit requirements for the appeals and that the petitioner would make good the short fall. Subject to the aforesaid, he submits that the appellate authority be directed to receive and dispose of the appeal



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4. From the impugned appellate orders, it is evident that the delay is only by about 13 / 14 days. The petitioner asserts that sums were appropriated towards the demand under each assessment order. Subject to the appellate authority being satisfied that pre-deposit requirements are satisfied either through appropriation or both appropriation and remittance, the petitioner has made out a case to condone delay.



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5. Therefore, W.P.Nos.4716, 4725 and 4721 of 2024 are disposed of by directing the appellate authority to receive and dispose of the appeal on merits subject to being satisfied that pre-deposit requirements are met. For such purpose, amounts already appropriated from the electronic cash ledger towards satisfaction of the tax demand under the respective assessment order may be taken into consideration. No costs. Consequently, W.M.P.Nos.5160, 5156 and 5158 of 2024 are closed.

27.02.2024

rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

1.The Appellate Deputy Commissioner (ST) (GST),

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Salem & Erode, Commercial Taxes Building,
Pitchards Road, Asthampatti,
Salem 636 007.

2.The Assistant Commissioner (ST), Dharmapuri,
Commercial Taxes Building,
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SENTHILKUMAR RAMAMOORTHY,J

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