IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **19.03.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.7274 of 2024
&
WMP Nos.8127 & 8128 of 2024

Big Navigators Private Limited,
Represented by its Director
Vikram Visvalingam
No.153, Agurchand Mansion
Anna Salai, Mount Road, Chennai-600 002. ... Petitioner

vs

1. Deputy Commissioner (ST)
GST Appeal Chennai – I,
No.1, Greams Road,
Chennai-600 006.

2. Deputy State Tax Officer
Anna Salai Assessment Circle
No.1, Greams Road,
Chennai-600 006. ... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorarified Mandamus, to call for the impugned order of the first Respondent passed in RC NO.Spl. Reg. No.11-A/2023/A2 dated 26.02.2024 and quash the same and further direct the First Respondent to admit and re-hear the appeal after granting opportunity of personal hearing.

For Petitioner	:	Mr.N.Murali
For Respondents	:	Mr.V.Prasanth Kiran, Govt. Advocate (Taxes)

ORDER

An appellate order rejecting the petitioner's appeal on the ground of delay is the subject of challenge.

2. An adjudication order was issued against the petitioner on 11.10.2023. Such order was challenged by a statutory appeal on 16.02.2024. Since there was a delay of about three days beyond the condonable period, such appeal was rejected.

3. Mr.V.Prasanth Kiran, learned Government Advocate, accepts notice for the respondents. He submits that the appeal was rejected because it was presented beyond the period prescribed in Section 107 of the applicable GST statutes.

4. The facts on record indicate clearly that the appeal was filed on 16.02.2024, whereas the condonable period expired on 13.02.2024. Consequently, the appellate authority cannot be faulted for rejecting the appeal. However, considering the extent of delay beyond the condonable period, in my opinion, it is an appropriate case to direct the appellate authority to consider and dispose of the appeal on merits.

5. Consequently, the impugned order is set aside and the appellate authority is directed to receive and dispose of the appeal on merits without going into the question of limitation provided such

appeal is re-presented by the petitioner within a maximum period of 10 days from the date of receipt of a copy of this order.

6. W.P.No.7274 of 2024 is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

19.03.2024

Index : Yes/No

Internet : Yes/No

Neutral Citation : Yes/No

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To

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   Anna Salai Assessment Circle
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SENTHILKUMAR RAMAMOORTHY J.

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