IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **22.04.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.10068 of 2024
and W.M.P.No.11081 of 2024

M/s.Prathika Enterprises
Rep. by it's Proprietor,
Durai Raj Kiruthiga Devi,
No.36, Mint Street, Chennai 600 079. ... Petitioner

-vs-

1.The Deputy Commissioner (ST),
GST-Appeal, Chennai-I,
3rd Floor, C.T.Annexe Building,
No.1, Greams Road, Chennai 600 006.

2.The State Tax Officer (FAC),
Vallalar Nagar (C) Assessment Circle,
No.32, Integrated Commercial Taxes Office
Complex, Elephant Gate Bridge Road,
Chennai 600 003. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records of the First respondent in Rc.No.625/2024 dated

04.03.2024 and quash the same and condone the delay of 23 days delay in filing appeal beyond statutory period and direct the first respondent to admit the appeal.

For Petitioner : Mr.P.Suresh Babu

For Respondents : Mr.V.Prashanth Kiran, GA (T)

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ORDER

An order dated 29.09.2023 was issued by the second respondent confirming the tax proposals against the petitioner. Such order was carried in appeal by the petitioner before the first respondent. By order dated 04.03.2024, the appeal was rejected on the ground that it was filed beyond the condonable period. The present writ petition is directed against such order.

2. Learned counsel for the petitioner submits that the appeal was rejected at the threshold on the ground of delay. He further

submits that the petitioner has a good case on merits and that the liability pertains to alleged discrepancy between the GSTR 1 and 3B returns.

3. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the respondents. He points out that the appeal was rejected because such appeal was filed beyond the period that may be condoned under sub-section (4) of Section 107 of the applicable GST enactments.

4. The order impugned by the petitioner before the appellate authority is dated 29.09.2023. The condonable period expired on 27.01.2024, whereas the appeal was filed on 20.02.2024. Upon examining the affidavit in support of this petition and being satisfied that it is just and appropriate to permit the petitioner to submit a statutory appeal for consideration on merits, it becomes necessary to issue appropriate directions to the appellate authority.

5. For reasons set out above, impugned order dated 04.03.2024 is set aside and the appellate authority is directed to receive and dispose of the petitioner's appeal on merits if such appeal is re-presented within ***ten days*** from the date of receipt of a copy of this order.

6. W.P.No.10068 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.No.11081 of 2024 is closed.

22.04.2024

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

To

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SENTHILKUMAR RAMAMOORTHY,J

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