IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.04.2024

CORAM :

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.11020 of 2024
and
W.M.P.Nos.12097 & 12100 of 2024

M/S.Geotech Offshore Structures Private Ltd.,
Rep. by its Managing Director, Mr. Babu Georgecheruthazhoor,
No.81 Fourth Floor, Suriyanarayana Chetty Street,
Royapuram Chennai-600 013. ... Petitioner

Versus

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

2.The Deputy State Tax Officer-1,
Royapuram Assessment Circle,
No.32, 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, to call for records of the first respondent in R.C.No.17/2024 dated 01.04.2024 and quash the same and consequently permit the petitioner to represent the appeal papers before the first respondent herein.

For Petitioner : Mr. K. Anandharaja,
for M/s. Murali Law Firm.

For Respondents : Mr. T.N.C. Kaushik,
Additional Government Pleader.

ORDER

By this writ petition, an appellate order dated 01.04.2024 rejecting the petitioner's appeal on the ground of delay is challenged.

2. Against an order dated 21.08.2023, the petitioner presented an appeal before the appellate authority on 03.01.2024. Such appeal was rejected on the ground that the appeal was presented after the condonable period under sub-section (4) of Section 107 of applicable GST enactments.

3. Learned counsel for the petitioner invited my attention to the impugned appellate order and pointed out that the delay beyond the condonable period was only by 12 days. He further submits that the requisite pre-deposit was made.

4. Mr. T.N.C. Kaushik, learned Additional Government Pleader (Tax), accepts notice for the respondents. He points out that sub-section (4) of Section 107 enables condonation of delay for a maximum period of one month beyond the prescribed period of three months.

5. On examining the impugned order, it is clear that the only reason for rejecting the appeal at the threshold was that such appeal was presented 12 days beyond the specified period. In the affidavit in support of the writ petition it is stated that the staff concerned had left the services of the petitioner during the relevant period and that this caused delay in presentation of the appeal. On taking into account this reason and the fact that the period of delay is only 12 days, it is just and necessary that the petitioner be permitted to prosecute the appeal.

6. For reasons set out above, the impugned order dated 01.04.2024 is set aside and the petitioner is permitted to file a statutory appeal within 15 days from the date of receipt of a copy of this order. If such appeal is

presented within the above mentioned period, the appellate authority is directed to receive and dispose of the same on merits without going into the question of limitation.

7. W.P.No.11020 of 2024 is disposed of on the above terms. Consequently, the connected miscellaneous petitions are also closed. There shall be no order as to costs.

24.04.2024

Index : No
Speaking Order : Yes
Neutral Case Citation: No

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To

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SENTHILKUMAR RAMAMOORTHY,J.

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