IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.06.2024

CORAM :

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.13411 & 13414 of 2024 and
W.M.P.Nos.14568 & 14570 of 2024

In both WPs:

M/s.A J Textiles,
(Represented by its Proprietor
S.Rathika),
No.64/D-15, Kongu Nagar,
Cauvery R.S.,Pallipalayam,
Namakkal-638 007. ... Petitioner

Versus

1. The Deputy State Tax Officer-1,
   Pallipalayam Circle,
   Namakkal,
   Salem.

2. The Deputy Commissioner (ST)(GST) (Appeal),
   Salem and Erode,
   Integrated Commercial Taxes Building,
   Room No.233, IInd Floor,
   No.17, Pitchards Road,
   Salem-636 007. ...Respondents

Prayer in W.P.No.13411 of 2024 : A Writ Petition filed under Article

226 of the Constitution of India pleased to issue a Writ of Certiorari to call for the records on the files of the 1st Respondent herein, in his proceedings in Reference No.ZD330823042509C dated 08.08.2023 in respect of the Assessment Year 2017-18 and quash the same.

Prayer in W.P.No.13414 of 2024 : A Writ Petition filed under Article 226 of the Constitution of India pleased to issue a Writ of Certiorari to call for the records on the files of the 2nd Respondent herein, in her proceedings in ROC No.1748/A1/2023 dated 01.03.2024 and quash the same.

In both WPs:

For Petitioner : Mr.S.Sarath Kumar

For Respondents: Mr. V. Prashanth Kiran, Government Advocate (Taxes)

COMMON ORDER

In W.P.No.13411 of 2024, an order in original dated 08.08.2023 is challenged. In W.P.No.13414 of 2024, an appellate order dated 01.03.2024 is challenged.

2. Learned counsel for the petitioner submits that the order

dated 08.08.2023 was carried in appeal and that such appeal was rejected on the ground that it was presented beyond the condonable period under sub-section 4 of Section 107 of applicable GST enactments. By pointing out that such appeal was filed on 28.12.2023, which is only 20 days beyond the condonable period, learned counsel seeks interference of this Court.

3. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the respondents. As regards W.P.No.13411 of 2024, he submits that the petitioner opted to file a statutory appeal and that, therefore, the said writ petition should not be entertained.

4. On perusal of the appellate order dated 01.03.2024, it is evident that the petitioner filed the appeal on 28.12.2023 and the 30 day period expired on 08.12.2023. Since the delay beyond the condonable period is only 20 days, the interest of justice warrants that the petitioner's appeal be considered and disposed of on merits.

5. For reasons set out above, the appellate order dated 01.03.2024 is set aside and the matter is remanded to the appellate authority. If the petitioner re-presents the appeal within 10 days from the date of receipt of a copy of this order, the appellate authority is directed to receive and dispose of the same on merits without going into the question of limitation. In view of remanding W.P.No.13414 of 2024, W.P.No.13411 of 2024 is closed. Consequently, W.M.P.Nos.14568 & 14570 of 2024 are closed. No costs.

10.06.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes/ No

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To

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SENTHILKUMAR RAMAMOORTHY J.

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10.06.2024