IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.05.2024

CORAM

THE HON'BLE MRS.JUSTICE R.KALAIMATHI

W.P.No.13315 of 2024
and
W.M.P.Nos.14467 and 14470 of 2024

M/s.Jayapal Vinothkumar
represented by its Proprietor
Mr.J.Vinothkumar
S/o.P.Jayapal
Having its office at
No.7, Krishnapuram 3rd Main Street
Thiruninravur, Tiruvallur-602 024. .. Petitioner

Vs.

The Assistant Commissioner (ST)
Thirumazhisai Assessment Circle
No.4/109, Integrated Goods and Service Taxes Building
2nd Floor, Chennai-Bangalore Highway
Nazarathpettai
Chennai-600 123. .. Respondent

Prayer:

Writ Petition under Article 226 of the Constitution of India praying for a Writ of Certiorarified Mandamus, calling for the records of the respondent herein in pursuant to the impugned order passed by the respondent regarding the return scrutiny made under Section 61 of the Tamil Nadu GST Act, vide GSTIN 33ALPPV8471L1Z5/2021-2022 dated 06.11.2023, digitally signed on 10.11.2023 and to quash the same and consequently, directing the respondent to pursue with the fresh findings in accordance with law after giving the petitioner a fair, reasonable opportunity of personal hearing.

For Petitioner	:	Mr.V.Ramana Reddy
For Respondent	:	Ms.K.Vasanthamala Government Advocate

ORDER

This writ petition is filed seeking direction to call for the records pertaining to the impugned order passed by the respondent regarding the return made under Section 61 of the Tamil Nadu GST Act, vide GSTIN 33ALPPV8471L1Z5/2021-2022 dated 06.11.2023, digitally signed on 10.11.2023 and to quash the same and consequently, to direct the respondent to give the fresh findings in accordance with law after giving the petitioner an opportunity of personal hearing.

2. Ms.K.Vasanthamala, learned Government Advocate, takes notice for the respondent.

3. Mr.V.Ramana Reddy, learned counsel for petitioner would submit that on the ground of limitation, the petitioner's appeal was rejected. The learned counsel for the petitioner would further submit that as the petitioner's father had undergone liver transplantation, he was taking care of his father and hence, the delay.

4. Taking note of the aforesaid facts and circumstances, by condoning the delay, the petitioner is directed to file an appeal before the Appellate Authority within a period of four weeks from the date of receipt of a copy of this order. On receipt of the same, the Appellate Authority is directed to dispose of the appeal, after affording an opportunity of hearing to the petitioner and pass appropriate orders in accordance with law, within a period of six weeks therefrom.

5. With the above directions, the writ petition stands disposed of. There shall be no order as to costs. Consequently, connected writ miscellaneous petitions are closed.

09.05.2024

Index : Yes/No
Neutral Citation : Yes/No
Speaking / Non-speaking

ms/mk

To

The Assistant Commissioner (ST)
Thirumazhisai Assessment Circle
No.4/109, Integrated Goods and Service Taxes Building
2nd Floor, Chennai-Bangalore Highway
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Chennai-600 123.

R.KALAIMATHI, J.

ms/mk

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(1/2)