IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **11.06.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.13487 of 2024
and W.M.P.No.14648 of 2024

Chandrasekaran Anand,
Proprietor of Sree Arunachalam Textiles,
New No.136, Old No.53/1/1,
M.C.Road, Old Washermenpet,
Chennai, Tamil Nad, 600 021. ... Petitioner

-vs-

The Office of the Deputy Commissioner (ST),
GST – Appeals, Chennai – I,
3rd Floor, C.T.Annexure Building,
No.1, Greams Road, Chennai 600 006. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order issued by the respondent dated 21.03.2024 in R.C.No.883 of 2024 pertaining to GSTN:

33AVPPA4581J2ZE and quash the same as being contrary to the provisions of the TN GST Act, 2017 and passed without granting reasonable opportunity to the petitioner and further direct the respondent to hear the appeal on merits in accordance with law after granting opportunity of personal hearing to the petitioner.

For Petitioner : Ms.Sandhya
for Mr.R.V.Yajura

For Respondent : Mr.C.Harsha Raj, AGP (T)

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ORDER

An appellate order dated 21.03.2024 rejecting the petitioner's appeal on the ground that such appeal was barred by limitation is challenged in this writ petition. Proceedings were initiated against the petitioner in respect of mismatch between the petitioner's GSTR 3B and the auto populated GSTR 2A. Such proceedings culminated in an order dated 16.10.2023. Such order was carried in appeal by the petitioner on 13.03.2024. The appeal was rejected on the ground that the condonable period expired on 16.02.2024.

2. Learned counsel for the petitioner submits that the petitioner had placed on record evidence that an Accountant called Mr.Thiru Kannan was engaged to handle GST compliances, and such Accountant was hospitalized during the relevant period. She points out that the discharge summary of Mr.Thiru Kannan was placed on record and that the appeal was rejected in spite of the same.

3. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts notice for the respondent.

4. The facts material for the disposal of this writ petition are undisputed. The order in original was received by the petitioner on 16.10.2023. The period of three months from such date expired on 16.01.2024 and the further period of thirty days expired on 16.02.2024. The petitioner's appeal was presented on 13.03.2024, which is only twenty five days beyond the condonable period. The

petitioner has placed on record documents corroborating the assertion that the Accountant was unwell during the relevant period. In the facts and circumstances outlined above, the interest of justice warrants that the petitioner's appeal be received and disposed of on merits.

5. Therefore, W.P.No.13487 of 2024 is disposed of by directing the appellate authority to receive and dispose of the petitioner's appeal on merits without going into the question of limitation, if such appeal is represented within ***ten days*** from the date of receipt of a copy of this order. No costs. Consequently, W.M.P.No.14648 of 2024 is closed.

11.06.2024

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

To

The Office of the Deputy Commissioner (ST),
GST – Appeals, Chennai – I,
3rd Floor, C.T.Annexure Building,
No.1, Greams Road, Chennai 600 006.

SENTHILKUMAR RAMAMOORTHY,J

rna

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