IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.07.2024

CORAM :

**THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.16530 of 2024

M/s. Green Way Trading,
Rep. by its Partner,
Mr. P. Ganesh Murthy. ... Petitioner

Versus

1.The Deputy Commissioner (ST)(GST)(Appeal)
Erode and Salem,
No.131, Brough Road,
Commercial Taxes Building,
Erode – 638 001.

2.The Assistant Commissioner (ST),
Tiruppur Central II Assessment Circle. ... Respondents

**Prayer :** Writ Petition filed under Article 226 of the Constitution of India pleased to issue a Writ of Certiorari, to call for the records relating to the impugned order in ROC No.711/2024/A1 dated 07.05.2024 passed by the 1st respondent and quash the same and consequently direct the 1st respondent to take the appeal filed by the petitioner against order in Ref.No.ZA330923079012Q dated 19.09.2023 passed by the 2nd respondent on record and dispose the appeal on merits and pass.

For Petitioner : Mr. M. Padmarajagopalan,
for Mr. S. Kousik

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

**ORDER**

The GST registration of the petitioner was cancelled by order dated 05.08.2023. The petitioner applied for revocation thereof. Such application was rejected on 19.09.2023 by the second respondent. The matter was carried in appeal before the first respondent. The appeal was lodged on 31.11.2024. Such appeal was rejected on the ground of delay. Hence, this Writ Petition.

2. Learned counsel for the petitioner submits that the appeal was rejected by referring to the delay of about 12 days. Therefore, he seeks a direction to the appellate authority to consider the appeal on merits.

3. Mr. V. Prashanth Kiran, learned Government Advocate, accepts notice for the respondents. He submits that the appeal was rejected because the appeal was presented beyond the condonable period as per

Section 107 of applicable GST enactments.

4. In the appeal, the petitioner asserts that he was unable to file the appeal in time because the GST registration had been cancelled and he had no access to the portal. The length of delay is about 12 days. In the overall facts and circumstances, it is appropriate to direct the appellate authority to receive and dispose of the appeal on merits.

4. For reasons aforesaid, the impugned order 07.05.2024 is set aside and the appellate authority is directed to receive and dispose of the appeal on merits, without going into the question of limitation, provided such appeal is re-presented by the petitioner within 10 days from the date of receipt of a copy of this order.

5. The Writ Petition is disposed of on the above terms without any order as to costs.

**05.07.2024**

Index : No
Speaking Order : Yes

Neutral Case Citation:No

klt

To

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**SENTHILKUMAR RAMAMOORTHY,J.**

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