IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **15.07.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.17111 of 2024
and W.M.P.Nos.18874 & 18876 of 2024

Pixel Cube
Represented by its Sole Proprietor
Siranjivi Dhamodara Gupta
No.834, Shop No.G-4, Ground Floor
Raheja Complex, Anna Salai 600 002. ... Petitioner

-vs-

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

2.The Deputy State Tax Officer (FAC),
Anna Salai Assessment Circle,
Station No.1, Greams Road,
Chennai 600 006. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, to quash the impugned order bearing Rc.No.1740/2024 dated 23.04.2024 and direct the 1st respondent to condone the delay in filing the Appeal thereby directing him to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner : Mr.V.Veeraraghavan

For Respondents : Mr.G.Nanmaran, Spl. GP

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ORDER

An order in original dated 23.04.2024 of the first respondent is challenged in this writ petition. An order in original dated 10.10.2023 was issued by the second respondent confirming the tax proposal pertaining to the mismatch between the petitioner's GSTR 1 and GSTR 3B returns. The petitioner carried the matter in appeal before the first respondent. Such appeal was rejected solely on the ground of limitation.

2. Learned counsel for the petitioner submits that the mismatch was rectified before the order in original was issued. If provided an

opportunity, learned counsel submits that the petitioner would be in a position to explain the mismatch satisfactorily.

3. Mr.G.Nanmaran, learned Special Government Pleader, accepts notice for the respondents. He submits that the appellate authority rejected the appeal because such appeal was presented 29 days beyond the condonable period.

4. On perusal of the impugned appellate order, it is clear that the appeal was rejected because it was presented 29 days beyond the condonable period under Section 107 of the applicable GST statutes. In the appeal, the petitioner stated that he was unable to file the appeal in time because the order was uploaded on the portal and he came to know about the order only on 08.03.2024. The period of delay is only 29 days beyond the condonable period. When the above facts and circumstances are considered cumulatively, it is just and appropriate that the appellate authority be directed to consider and dispose of such appeal on merits.

5. For reasons aforesaid, impugned order dated 23.04.2024 is set aside and the matter is remanded to the appellate authority. Subject to the condition that the petitioner re-presents the appeal within ***ten days*** from the date of receipt of a copy of this order, the appellate authority is directed to receive and dispose of such appeal on merits without going into the question of limitation.

6. W.P.No.17111 of 2024 is disposed of on the above terms. No costs. Consequently, W.M.P.Nos.18874 and 18876 of 2024 are closed.

15.07.2024

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

To

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GST Appeal, Chennai-I,
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SENTHILKUMAR RAMAMOORTHY,J

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