IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.07.2024

CORAM :

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.17633 of 2024
and
W.M.P.Nos. 19403 & 19404 of 2024

G R Megaa Engineering
Rep. by its proprietor
Mr. G. Rangadurai. ... Petitioner

Versus

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

2.The State Tax Officer,
Tondiarpet Assessment Circle,
Integrated Commercial Taxes Offices Building,
Chennai North Division, No.32 Elephant Gate Bridge Road,
Chennai - 600003. ... 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 of the 2nd respondent in GSTN 33ALBPR8971K1ZK/2019-20 dated 18.08.2023 and the rejection order of the 1st respondent in RC.No.1471/2023/A1 dated 31.01.2024 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner : Mr. A. Chandrasekaran

For Respondents : Mrs. K. Vasanthamala,
Government Advocate (Tax)

ORDER

In respect of belated filing of annual return in Form GSTR-9, proceedings were initiated against the petitioner and such proceedings culminated in order dated 18.08.2023. Such order was carried in appeal by the petitioner by lodging the appeal on 26.12.2023. On the ground that the appeal was beyond the condonable period under Section 107 of applicable GST statutes, the appeal was rejected. The present writ petition was filed in the said facts and circumstances.

2. Learned counsel for the petitioner referred to the above mentioned sequence of dates and events and submitted that the petitioner be provided an opportunity to contest the matter on merits given that the annual return was filed by the petitioner on 29.06.2023.

3. Mrs. K. Vasanthamala, learned Government Advocate, accepts notice for the respondents. She submits that the appeal was rejected because such appeal was presented beyond the condonable period.

4. On examining the impugned appellate order, it is clear that the petitioner presented the appeal on 26.12.2023 and the condonable period lapsed on 17.12.2023. The period of delay beyond the condonable period is only 9 days. In the affidavit filed in support of the writ petition, the petitioner stated that the papers were handed over to the accountant for filing the appeal and that the petitioner was not well during the relevant period. Immediately upon recovery, the petitioner contacted the auditor and came to know that the appeal had not been filed. These facts and circumstances justify the consideration of the petitioner's appeal on merits.

5. For reasons aforesaid, W.P.No.17633 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, provided such appeal is re-presented within 10 days from the date of receipt of a copy of this order. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are also closed.

19.07.2024

Index : No
Speaking Order : Yes
Neutral Case Citation: No

klt

To

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GST-Appeal, Chennai-I,
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2.The State Tax Officer,
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Chennai North Division,
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Chennai - 600003.

SENTHILKUMAR RAMAMOORTHY,J.

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W.P.No.17633 of 2024
and
W.M.P. Nos.19403 & 19404 of 2024

19.07.2024