IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **25.07.2024**

CORAM

THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.17893 of 2024
and W.M.P.No.19628 of 2024

Ramasamy Ranganathan ... Petitioner

-vs-

1.The Assistant Commissioner (ST),
Office of the Assistant Commissioner,
Kondalaampatti, Salem – 01.

2.The Deputy Commissioner (ST)(GST)(Appeals)
Erode & Salem, Integrated Commercial Tax Building
No.233, 2nd Floor, No.17, Pitchards Road,
Salem – 7.

3.The Indian Bank, Sevapet Branch,
87, Sri Ram Krupa, Appuchetty Street,
Shevapet, Salem 636 002. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records relating to the proceedings of the 2nd respondent, dated 26.04.2024 in ROC.No.466/A1/2024 and quash the same.

For Petitioner : Mr.K.Rajasekaran

For Respondents 1, 2 : Mr.V.Prashanth Kiran, GA (T)

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ORDER

An order in original was issued by the first respondent on 25.10.2023. Such order was carried in appeal by the petitioner. The appeal was lodged on 04.03.2024. On the ground that the appeal was filed about eight days beyond the condonable period, such appeal was rejected.

2. Learned counsel for the petitioner submits that the petitioner became aware of the order in original only on 19.02.2024, when he

received a phone call from his bank with regard to the attachment of the bank account. He points out that steps were taken immediately to file an appeal and that such appeal was lodged on 04.03.2024.

3. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the first and second respondents. He submits that the appeal was rejected because it was presented beyond the condonable period under Section 107 of applicable GST statutes.

4. On examining the impugned order, it is evident that the appeal was rejected solely on the ground of being presented about eight days beyond the condonable period. The order in original was passed *ex parte* and the petitioner has stated that the appeal was presented shortly after becoming aware of such order on 19.02.2024. These facts and circumstances justify a direction for the consideration and disposal of the appeal on merits.

5. For reasons aforesaid, W.P.No.17893 of 2024 is disposed of by directing the appellate authority to receive and dispose of the petitioner's appeal on merits, without reference to the question of limitation, provide such appeal is re-presented within ***ten days*** from the date of receipt of a copy of this order. No costs. Consequently, W.M.P.No.19628 of 2024 is also closed.

25.07.2024

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

To

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SENTHILKUMAR RAMAMOORTHY,J

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