IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.07.2024

CORAM :

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.20000 of 2024
and
W.M.P.Nos.21895 & 21897 of 2024

SKS. Resorts India Private Limited,
(GSTIN 33AAVCS7988M1Z2),
Rep. by N.C Jyotish Kumar. ... Petitioner

Versus

1.The Deputy Commissioner (ST) (FAC),
GST Appeals, Coimbatore.

2.The State Tax Officer,
Uthagai North Circle, Uthagamandalam.

3.ICICI Bank,
Rep. by its Branch Manager,
Udhagamandalam Branch,
167M Churchill Road, Udhagamandalam,
The Nilgiris District 643001. … Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India pleased to issue a Writ of Certiorarified Mandamus, to call for the records of the 1st Respondent pertaining to the impugned order bearing reference MP.No.1767/2024 dated 20.06.2024 dated, quash the same as illegal restore the Appeal of the Petitioner and consequently direct the

Respondents remove the Lien marked in its Bank Account held with the 3rd Respondent bearing Account Numbers 777705300400 and 155805001228.

For Petitioner : Mr. P. H. Aravindh Pandian, Senior Counsel.
For Respondents : Mr.T.N.C. Kaushik, Additional Govt. Pleader.

ORDER

The petitioner assails an appellate order dated 20.06.2024. By such order, the petitioner's appeal was rejected on the ground of delay.

2. Learned senior counsel for the petitioner submits that an order in original dated 31.01.2024 was assailed by lodging a statutory appeal on 11.06.2024. He also points out that such appeal was rejected solely on the ground that it was presented about 10 days beyond the condonable period.

3. Mr. T.N.C. Kaushik, learned Additional Government Pleader, accepts notice for the respondent. He submits that the appeal was rejected because the same was presented beyond the period specified under Section

107 of applicable GST enactments.

4. The petitioner has stated that its operations were discontinued on account of the premises being sealed. The order in original is dated 31.01.2024 and the petitioner lodged the appeal on 11.06.2024 with a delay of 10 days beyond the condonable period. In the facts and circumstances outlined above, especially considering the length of delay, it is just and appropriate that the appellate authority be directed to receive and dispose of the appeal on merits.

5. For reasons aforesaid, W.P.No.20000 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.

25.07.2024
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Index : No
Speaking Order : Yes
Neutral Case Citation: No

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To

1.The Deputy Commissioner (ST) (FAC), GST Appeals, Coimbatore.

2.The State Tax Officer, Uthagai North Circle, Uthagamandalam.

3.ICICI Bank,
Rep. by its Branch Manager,
Udhagamandalam Branch, 167M Churchill Road, Udhagamandalam,
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SENTHILKUMAR RAMAMOORTHY,J.

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