IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.21131 of 2024
and
W.M.P.Nos.23081 & 23083 of 2024

Mahesh Metal Industries,
Rep by its Proprietor, Vachanaram,
No.23, 4th Palla Street,
Vysarpadi, Chennai 600 039.

... 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 Assistant Commissioner,
Washermenpet Assessment Circle,
Integrated Commercial Taxes Building,
Chennai (North) Division,
No.32, Elephant Gate Bridge Road,
Chennai 600 003
Tamil Nadu.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the order in Ref.No.ZD3312230618420 dated 11.12.2023 passed by the 2nd respondent and order dated 18.04.2024 bearing Spl.Reg.No.1694 of 2024 passed by the 1st respondent and to quash the above orders and to direct the 1st respondent to accept the Statutory appeal filed under Tamil Nadu GST Act, 2017 dated 28.02.2024 against the demand order of the 2nd respondent Order No.ZD3312230618420 dated 11.12.2023 without reference to limitation and to further direct the respondents to de-freeze the Bank accounts of the petitioner having Account No.332401010038707.

For Petitioner : Ms.Y.Kavitha

For Respondent : Ms.K.Vasanthamala,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 11.12.2023 passed by the 2nd respondent and to direct the 1st respondent to accept the Statutory appeal filed and to further direct the respondents to de-freeze the Bank accounts of the petitioner having Account No.332401010038707.

2. Ms.K.Vasanthamala, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that the show cause notice dated 12.09.2023 was issued by the respondents and the 2nd respondent passed an order dated 11.12.2023 demanding the tax liabilities. Thereafter, the petitioner submitted a detailed representation dated 05.04.2024 seeking for rectification of the above order and also to de-freeze the bank account of the petitioner. Since the respondents delayed the rectification process, the limitation for filing the appeal was expired. Hence, there was a delay of 4 days in filing the appeal, due to which the respondents had rejected the appeal filed by the petitioner vide order dated 18.04.2024. Hence, this petition has been filed.

4. On the other hand, the learned Government Advocate appearing for the respondents requests this Court to condone the delay and pass

appropriate order to the respondents for disposal of the appeal filed by the petitioner.

5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents and also perused the materials available on record.

6. In the present case, it appears that the petitioner has filed the rectification application on 05.04.2024, however, the respondents had delayed in considering the said application, due to which, there was a delay of 4 days in filing the appeal by the petitioner. Therefore, this Court, being satisfied with the genuine reasons assigned by the petitioner, is inclined to condone the delay. Accordingly, this Court passes the following order:-

> (i) Accordingly, the rejection order dated 18.04.2024 passed by the 1st respondent is set aside and the delay of 4 days in filing the appeal before the 1st respondent is condonned.

(ii) The 1st respondent is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing an sufficient opportunity to the petitioner, as expeditiously as possible.

(iii) Considering the fact that the petitioner has preferred an appeal against the impugned order and made a pre-deposit of a sum of Rs.76,742/-, this Court is of the opinion that the respondents shall de-freeze the bank account of the petitioner. Accordingly, the respondents are directed to instruct the concerned Bank to de-freeze the bank account of the petitioner, immediately upon the receipt of a copy of this order.

7. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

12.08.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

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KRISHNAN RAMASAMY.J.,

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