IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.08.2024

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.21888 of 2024
and W.M.P.Nos.23877 and 23878 of 2024

M/s.Vivid Health Care
Rep: by its Proprietrix
Plot No.58, Thomas Nagar,
Little Mount, Saidapet,
Chennai. ... Petitioner

Vs.

1.The Deputy Commercial Tax Officer,
Saidapet Assessment Circle,
Greams Road, Chennai 600 006.

2.The Appellate Deputy Commissioner (GST II)
Commercial Taxes Building,
Greams Road, Chennai 600 006. ... Respondents

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India, for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the first respondent and to quash the assessment proceedings for the year 2017-18 in GSTIN: 33BPNPK9588N2ZS dated 27.12.2023 as no interest can be leviable for the assessment year 2017-18 in view of the proviso of Section 16(4) of GST Act was incorporated in the principle act only with effect from 31.12.2018 and direct the first respondent to withdraw the bank attachment orders passed in GSTIN: 33BPNPK9588N2ZS/2024-25/dated 15.05.2024 as illegal and against the provisions of law.

For Petitioner	:	Mr.C.Baktha Siromoni
For Respondents	:	Mrs.K.Vasanthamala, Government Advocate (Taxes)

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ORDER

The present Writ Petition is filed challenging the impugned assessment proceedings for the year 2017-18 in GSTIN: 33BPNPK9588N2ZS dated 27.12.2023.

2. The learned counsel for the petitioner submits that the impugned order was passed on 27.12.2023, against which, an appeal has been preferred and the appeal papers are sent by Registered Post on 04.03.2024. But, the appeal was rejected stating that there was a delay of 45 days in filing the appeal. The reason for the delay is that the appeal papers are sent through Registered Post and hence, the delays occurred. Hence, he prays to condone the delay and to direct the respondents to take the appeal on record.

3. The learned Government Advocate (T) would submit that since there was a delay of 45 days in filing an appeal, an appropriate order may be passed.

4. The reason assigned by the petitioner for condoning the delay appears to be genuine. Hence, the delay of 45 days in filing the appeal is condoned and accordingly, the impugned order dated 27.12.2023 passed by the first respondent is set aside. Therefore, this Court directs the first respondent to take the appeal filed by the petitioner on record and pass orders on merits and in accordance with law.

With the above direction, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, the connected Miscellaneous Petitions are closed.

13.08.2024

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KRISHNAN RAMASAMY, J.

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To

1.The Deputy Commercial Tax Officer,
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Greams Road, Chennai 600 006.

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Commercial Taxes Building,
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