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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.08.2024

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THE HONOURABLE Mr.JUSTICE KRISHNAN RAMASAMY

W.P.No.20970 of 2024
AND
W.M.P.Nos.22933 and 22935 of 2024

Tvl.Sri Veeramathiamman Steels,
GSTIN: 33DKBPS5495B1Z4,
represented by its Proprietor Sivakumar Sridevi,
338, 339, Manal Thottam, Ganapathy,
Coimbatore- 641 006. .. Petitioner

Vs

The Deputy State Tax Officer,
Ganapathy Assessment Circle,
Commercial Tax Buildings,
Dr Balasundaram Road, Coimbatore – 641 018. .. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari call for the records pertaining to the impugned order in Form GST DRC-07 bearing reference number ZD330124153252Z/2018-19 dated 31.01.2024 issued by the Respondent and quash the same.

For Petitioner	:	Mr.S.Derrick Sam
For Respondents	:	Mr.V.Prashanth Kiran, Government Advocate (Tax)

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O R D E R

Challenging the assessment order dated 31.01.2024 passed by the respondent in Form GST DRC-07 bearing reference No. ZD330124153252Z/ 2018-19, this writ petition has been filed.

2. The learned counsel for the petitioner submitted that the petitioner, who is engaged in steel scrap trading, received a call from the respondent's office during the third week of June 2024, to retrieve the notices and orders from the GST web portal, for which, he engaged a local consultant and the petitioner filed his reply on 22.01.2024, for the show cause notice dated 16.12.2023, issued by the respondent. Since the hearing notices dated 18.12.2023 and 22.01.2024 and the assessment order dated 31.01.2024 were uploaded in the GST web portal under "view additional notices and orders", the petitioner had no occasion to view them. Since the statutory provision of Section 169 of the GST Act was not followed by the respondent, the entire proceedings of the respondent are in violation of principles of natural justice.

3. The learned counsel further submitted that there is a delay of 60 days in preferring the appeal, which constrained the petitioner to approach this

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Court, challeging the assessment order dated 31.01.2024 passed by the respondent. He also submitted that though this writ petition was filed challenging the said assessment order, if this Court condones the delay and permits the petitioner to file an appeal, he is ready to challenge the said assessment order before the appellate authority.

4. The learned Government Advocate appearing for the respondent fairly submitted that since there is an alternative remedy of appeal available to the petitioner and he is also willing to prefer an appeal, this matter may be relegated to the appellate authority.

5. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent and perused the materials placed before this Court.

6. Considering the genuine reasons assigned by the petitioner for not filing the appeal in time and also the submissions made on either side, the delay of 60 days on the part of the petitioner in preferring the appeal stands condoned and the petitioner is directed to file an appeal before the appellate authority within a period of 30 days from the date of receipt of a copy of this order. The

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appellate authority is directed to take the appeal to be filed by the petitioner on file, subject to payment of statutory deposit of 10% of the disputed tax demand and pass orders in accordance with law, without insisting upon an application for condoning the delay.

With the above directions, this writ petition is disposed of. No costs. Connected W.M.P.s are closed.

09.08.2024

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Index : Yes/No
Neutral Citation : Yes/No

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To

The Deputy State Tax Officer,
Ganapathy Assessment Circle,
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KRISHNAN RAMASAMY, J.

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