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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.22286 of 2024
and W.M.P.No.24274 of 2024

Jayalakshmi ... Petitioner

Vs.

1. The Commissioner,
   O/o, the Commissioner of GST & Central Excise (Appeals I),
   26/1, Mahatma Gandhi Road,
   Nungambakkam, Chennai - 600 034.

2. The Deputy/Assistant Commissioner of GST & Central Excise,
   Chennai North Commissionerate, Purasaiwalkam Division,
   2054-I, 12th Main Road, Newry Towers,
   Anna Nagar, Chennai - 600 040. ... 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 in respect of the order dated 15.09.2023 passed by the first respondent in Appeal No.45/2023 (CTA-I)(CN) and further direct the first respondent to decide Appeal No.45/2023 (CTA-I)(CN) on merits without going into the question of limitation.

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For Petitioner : Mr.R.Sreedhar

For Respondents : Mr.Rajnish Pathiyil
Senior Panel Counsel

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ORDER

The present Writ Petition is filed challenging the impugned order dated 15.09.2023 passed by the first respondent in Appeal No.45/2023 (CTA-I) (CN)

2. The learned counsel for the petitioner submits that the petitioner is a Chartered Accountant rendering Accounting and Audit services to her clients. She received the show cause notice from the second respondent for non-payment of Service Tax and she appeared before the second respondent and sought time for collecting documents for claiming exemption to be set-off against the amount arrived by the respondent. However, she could not submit the same due to workload. Therefore, she was ordered to pay Service Tax along with interest and penalty. Aggrieved by the order, the petitioner appealed before the first respondent. However, the same was dismissed as time barred. Hence, the learned counsel for the petitioner prays to condone the delay of 6 days in filing the appeal and to direct the first respondent to take the appeal on record and decide the same on merits.

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3. The learned Senior Panel Counsel appearing for the respondents would submit that since there was a delay of 6 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 6 days in filing the appeal is condoned and accordingly, the impugned order dated 15.09.2023 passed by the first respondent in Appeal No.45/2023 (CTA-I) (CN) 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 Petition is closed.

13.08.2024

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KRISHNAN RAMASAMY, J.

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To

1. The Commissioner,
   O/o, the Commissioner of GST & Central Excise (Appeals I),
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   Nungambakkam, Chennai - 600 034.

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