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.22014 of 2024
and
W.M.P.Nos.23997 and 24000 of 2024

Tvl.Galaxy Construction,
represented by Suthakar Singh
No.12/106, Old Mambalam Road,
West Mambalam,
Chennai – 600 033. .. Petitioner

Vs

1.The Deputy Commissioner (ST),
GST-Appeal, Chennai – II,
Annexe Building, 3rd Floor,
No.1, Greams Road, Chennai – 600 006.

2.The Commercial State Tax Officer,
Saidapet Assessment Circle, South – II,
Chennai South, Chennai – 600 006.

3.The Assistant Commissioner (ST),
Saidapet Assessment Circle,
5th Floor, CT Annexe Building,
Greams Road, Chennai – 600 006. .. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus call for the records on the file of the 1st respondent in RC.No.1782/2024/A1 dated 13.06.2024 confirming the assessment order dated 31.12.2023 passed by the 2nd respondent in Reference No.ZD3312232917593 for the Tax Period 2017-18 bearing GSTIN.33APDPS0946R2ZB and to quash the same as cryptic, illegal, arbitrary, wholly without jurisdiction and to direct the 1st respondent to entertain appeal filed by the petitioner and decide the same on merits.

For Petitioner : Ms.B.Mitra

For Respondents : Mr.V.Prashanth Kiran
Government Advocate (Tax)

O R D E R

Challenging the order dated 13.06.2024 passed by the 1st respondent, rejecting the appeal stating that it was filed after the expiry of the limitation period, this writ petition has been filed.

2. The learned counsel appearing for the petitioner submitted that since the show cause notice dated 30.09.2023 and the assessment order dated 31.12.2023 were uploaded in the "additional notices and orders" tab in the GST web portal, the petitioner skipped to view the same and ultimately, he came to know about this, only after receipt of the intimation notice dated 26.04.2024, in physical form, for which, he also sent his reply dated 01.05.2024 and another reply on 15.05.2024. Thereafter, the appeal filed by the petitioner with a delay of 15 days against the assessment order dated 31.12.2023 passed by the 3rd respondent, was rejected by the 1st respondent, challenging which, the

petitioner is before this Court.

3. The learned Government Advocate appearing for the respondents submitted that the appellate authority has no power to condone the delay and therefore, the appeal filed by the petitioner was rejected.

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

5. Considering the genuine reasons assigned by the petitioner for the delay in filing the appeal, this Court is inclined to condone the delay of 15 days in filing the appeal before the appellate authority/1st respondent and accordingly, the same is condoned and the order dated 13.06.2024 passed by the 1st respondent is set aside and the matter is remanded to the 1st respondent with a direction to take the appeal on record and dispose of the same, in accordance with law.

With the above direction, 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

KRISHNAN RAMASAMY, J.

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