IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.23800 of 2024
and
W.M.P.No.26048 of 2024

M/s.SKV Industries (33CZIPS6402B1ZN),
Rep by its Proprietor Kalimuthu Shanthi,
498/2B, L&T Bye Pass,
Machagoundanpalayam,
Seeerapalayam Eachanari,
Coimbatore 641 021.

... Petitioner

Vs.

1.The Deputy Commissioner (ST)(FAC)GST Appeal,
State GST Building,
Dr.Balasundaram Road,
Coimbatore 641 018.

2.The Deputy State Tax Officer,
Podanur Assessment Circle,
State GST Building,
Dr.Balasundaram Road,
Coimbatore 641 018.

... 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 impugned order on the file of 1st respondent vide MP.No.1712/2024 dated 20.06.2024 and quash the same and condone 5 days delay in filing the appeal against the assessment order dated 01.02.2024 for the year 2018-19.

For Petitioner : Mr.J.Madhusuthanan

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 20.06.2024 passed by the 1st respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader, 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 in the

present case, since the show cause notice and the assessment order dated 01.02.2024 were uploaded by the respondent in the GST portal, the petitioner was not aware of the same, due to which they had preferred an appeal against the said assessment order with a delay of 5 days. However, the Appellate Authority rejected the appeal due to the said delay of 5 days vide order dated 20.06.2024. Hence, this petition has been filed.

4. On the other hand, the learned Additional Government Pleader would submit that the respondent has uploaded the notices in the GST Online Portal. But the petitioner failed to avail the said opportunity. Further, he has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, he requested this Court to condone the delay and pass appropriate order to the respondent for disposal of the appeal filed by the petitioner.

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

6. In the present case, it appears that the petitioner was unaware of the impugned order passed by the respondent, due to which, there was a delay of 5 days in filing the appeal. Therefore, this Court, being satisfied with the reasons assigned by the petitioner, is inclined to condone the delay. Accordingly, this Court passes the following order:-

> (i) The delay of 5 days in filing the appeal before the Appellate Authority is hereby condonned.
>
> (ii) The Appellate Authority 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.

7. With the above directions, this writ petition is disposed of. No

costs. Consequently, the connected miscellaneous petitions are also closed.

20.08.2024

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

To

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KRISHNAN RAMASAMY.J.,

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