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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 29.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24785 of 2024

GU Ocean Pvt. Ltd,
Represented by its Director Mr.Raghuraman,
No.3/381, 4th Floor,
AKDR Tower, Rajiv Gandhi Salai,
OMR, Mettukuppam,
Chennai 600 097.

... Petitioner

Vs.

The Deputy Commissioner (ST),
GST Appeal, Chennai II,
Office of the Deputy Commissioner (ST),
Main Building 2nd Floor,
Greams Road, Chennai 600 006.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records in the Memorandum RC.No.618/2024/A1 dated 26.07.2024 passed by the respondent and quash the same as arbitrary and illegal and further direct the respondent to take the appeal on record.

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For Petitioner : Mr.Joseph Prabakar

For Respondent : Ms.Amirta Poonkodi Dinakaran, Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 26.07.2024 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, 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, the assessment order was passed by the respondent on 31.12.2023. Subsequently, the petitioner has paid the admitted tax on 04.03.2024 and made the pre-deposit for filing the appeal on 13.03.2024. Thereafter, the appeal was filed manually by the petitioner, within the period of limitation, on 22.03.2024. However, the said appeal

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was rejected by the respondent vide order dated 26.07.2024 stating that the appeal has to be filed only through online portal. Pursuant to the above order, the petitioner made an attempt to file an appeal through online portal, however, the same was not accepted by the portal on the aspect of limitation. Therefore, this petition has been filed against the rejection order passed by the respondent dated 26.07.2024.

4. The learned Government Advocate appearing for the respondent had also confirmed above submissions made by the petitioner and requests this Court to pass appropriate orders to direct the respondent to take the appeal filed by the petitioner on record.

5. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent and also perused the materials available on record.

6. In the present case, it appears that the petitioner has made the

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pre-deposit for filing the appeal on 13.03.2024. Thereafter, the appeal was filed manually by the petitioner on 22.03.2024, which was well within the period of limitation. However, the said appeal was rejected by the respondent vide order dated 26.07.2024 stating that the appeal has to be filed only through online portal. In the meantime, the time limit for filing the appeal was expired, due to which, when the petitioner made an attempt to file an appeal through online portal, the same was not accepted by the portal on the aspect of limitation.

7. Further, it appears that pursuant to the initial assessment order, the admitted tax amount was also paid by the petitioner on 04.03.2024. When such being the case, this Court is of the view that the justice has to be rendered to the petitioner by providing an opportunity to present their case before the concerned Authority and the matter has to be adjudicated on merits. Therefore, in the interest of justice, this Court is inclined to set aside the impugned order passed by the respondent dated 26.07.2024. Accordingly, this Court passes the following order:

(i) The impugned order passed by the

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respondent dated 26.07.2024 is set aside;

(ii) The Appellate Authority/respondent is directed to take the appeal, which was filed manually by the petitioner on 22.03.2024, on record and pass appropriate orders on merits and in accordance with law, after providing an sufficient opportunity to the petitioner, within a period of 6 months from the date of receipt of copy of this order.

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

29.08.2024

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

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KRISHNAN RAMASAMY.J.,

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To

The Deputy Commissioner (ST),
GST Appeal, Chennai II,
Office of the Deputy Commissioner (ST),
Main Building 2nd Floor,
Greams Road, Chennai 600 006.

W.P.No.24785 of 2024

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