



W.P.No.24988 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 29.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24988 of 2024
& W.M.P.No.27322 of 2024

Tvl.Jayalakshmi Steel Corporation,
GSTIN/ID: 33AACFJ2643L1ZG,
Rep by its Partner Ravichandran,
No.190, Kurchi New Town, SIDCO,
Coimbatore 641 021.

... Petitioner

Vs.

- 1.The Deputy Commissioner (ST)(FAC),
Goods and Services Tax Appeal, Commercial Tax Building,
Dr.Balasundram Road, Coimbatore 641 018.
- 2.The State Tax Officer,
Podanur Assessment Circle, Commercial Tax Building,
Dr.Balasundaram Road, Coimbatore 641 018.

... Respondents



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Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned order in bearing Ref.No.M.P.No.39/2024 dated 06.08.2024 issued by the 1st respondent and quash the same.

For Petitioner : Mr.C.Derrick Sam
For Respondent : Mr.G.Nanmaran,
Special Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 06.08.2024 passed by the 1st respondent.

2. Mr.G.Nanmaran, learned Special Government Pleader, takes notice on behalf of the respondents. 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 all notices/communications were uploaded by the respondent under the



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column, viz., "View Additional Notices and Orders", in the GST portal.

Since the petitioner was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the impugned order came to be passed by the respondent without providing any opportunity of personal hearing to the petitioner. Aggrieved over the said order, an appeal was preferred by the petitioner. However, since the said appeal was filed with a delay of 12 days, the same was rejected vide the impugned order dated 06.08.2024. Hence, he requests this Court to condone the delay in filing the appeal and grant one last opportunity to present their case before the concerned Appellate Authority.

4. In reply, the learned Special Government Pleader appearing for the respondents would submit that though all the notices were duly uploaded by the respondent, the petitioner has only failed to avail the opportunity and hence, the impugned order came to be passed by the respondent. However, he requests this Court to pass appropriate orders by condoning the delay and directing the 1st respondent to take the appeal on record.



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5. Heard the learned counsel for the petitioner and the learned Special 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, due to which, there was a delay in filing the appeal. Therefore, being satisfied with the reasons assigned by the petitioner and also considering the submission made by the petitioner with regard to the payment of entire tax liabilities, this Court is inclined to condone the delay. Accordingly, this Court passes the following order:-

(i) The rejection order dated 06.08.2024 is set aside and the delay of 12 days in filing the appeal before the Appellate Authority is hereby condoned.

(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



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closed.

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

To

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KRISHNAN RAMASAMY.J.,

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