



W.P.No.26655 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.26655 of 2024 &
W.M.P.No.29173 of 2024

M/s.Shivpad Engineers Pvt. Ltd.,
Represented by its Director,
Suresh Kumar Ramakrishnan,
No.3/86E, ATC Street,
2nd Main Road, Ambattur Industrial Estate,
Chennai - 600 058.

... Petitioner

Vs.

1.The Deputy Commissioner (ST),
Appellate Authority GST Appeal-II,
Chennai.

2.The State Tax officer,
Ambattur Industrial Estate
Assessment Circle,
Room No.324, 3rd Floor,
Guindy Taluk, Nandanam,
Chennai - 600 035.

... Respondents

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 passed by the first respondent in R.C.No.691/2023/A1, dated 18.07.2024 and quash the same as illegal and against the principles of natural justice.



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For Petitioner : Mr.K.M.Malarmannan

For Respondents : Mr.G.Nanmaran
Special Government Pleader (Taxes)

ORDER

The writ petition challenges the impugned order dated 18.07.2024, passed by the appellate authority, rejecting the appeal filed by the petitioner.

2. The learned counsel for the petitioner submits that the appeal was rejected on the ground that only a hard copy was submitted and the soft copy was not uploaded. He further submits that the petitioner has all the necessary documents and the appeal was indeed filed before the appellate authority. Due to technical glitches, the petitioner was unable to upload the soft copy. The assessment order was completed on 08.03.2023, and the appeal was manually filed on 07.07.2023. Although the petitioner attempted to upload the soft copy, they were unsuccessful due to portal issues, leading to the rejection of the appeal. He submits that if an opportunity is granted, the petitioner can upload the required documents.



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3 Per contra, the learned Special Government Pleader for the respondents submits that the appeal was rejected due to the non-filing of the soft copy. He further submits that there was a delay of 1½ months in filing the appeal, which is beyond the statutory limit, and the appellate authority lacks the power to condone such delay under the law.

4. Heard the learned counsel for both sides and perused the materials available on record.

5. Considering the submissions made, this Court finds that the appeal was rejected solely on the ground that the soft copy was not uploaded due to technical problems. This Court acknowledges that the delay in filing the appeal was genuine, as it was caused by these issues during the upload process. In such circumstances, an appeal should not be rejected without affording the parties an opportunity to be heard, particularly when the rejection arises from technical issues beyond their control. Therefore, in the interest of justice, this Court deems it appropriate to grant the petitioner an additional opportunity to present their case.

6. Accordingly, the impugned order is set aside. The petitioner is directed to file the appeal, both manually and by uploading the soft copy,



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within 30 days from the date of receipt of a copy of this order. The appellate authority is directed to take the appeal on record without insisting on the period of limitation, provided the appeal is otherwise in order.

7. With the above directions, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petition is closed.

13.09.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

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KRISHNAN RAMASAMY.J.,
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