



W.P.No.26155 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.26155 of 2024
& W.M.P.Nos.28579 & 28581 of 2024

Selvam Hardwares,
Rep by its Proprietor, S.Magesh Kumar,
No.546, Trunk Road, Poonamallee,
Chennai 600 056

... Petitioner

Vs.

- 1.The Deputy Commissioner (ST),
GST Appeal, Chennai II,
Main Building, 2nd Floor,
No.1, Greams Road,
Chennai 600 006.
- 2.The Assistant Commissioner (ST),
Poonamallee Assessment Circle,
Varadarajapuram,
Kancheepuram District

... Respondents



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Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the 2nd respondent demand order made in Ref.No.ZD3312232892888 dated 31.12.2023 and the records of the 1st respondent pertaining to the impugned order dated 25.07.2024 passed in RC.No.1755/2024/A1 and quash the same and consequently direct the respondent to give an opportunity of personal hearing.

For Petitioner : Mr.P.Suresh Babu

For Respondent : Mr.G.Nanmaran,
Special Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 31.12.2023 passed by the 2nd respondent and the impugned order dated 25.07.2024 passed by the 1st respondent.



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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 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. Thereafter, an appeal was preferred by the petitioner, against the said impugned order with a delay of 37 days. However, the said appeal was rejected by the respondent vide impugned order dated 25.07.2024 on the aspect of limitation.

4. Further, he would submit that the respondents have no jurisdiction to entertain the condone delay application and hence, he



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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.

5. In reply, the learned Special Government Pleader appearing for the respondents would submit that though all the notices were duly sent 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 respondents to take the appeal on record.

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

7. 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 and the reason provided for non-filing of appeal within the prescribed



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time appears to be genuine. Therefore, being satisfied with the reasons assigned by the petitioner and also considering the submission made by the petitioner, this Court is inclined to condone the delay. Accordingly, this Court passes the following order:-

(i) The impugned order dated 25.07.2024 is set aside and the delay of 37 days in filing the appeal before the 1st respondent is hereby condoned.

(ii) The 1st respondent is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible.

8. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

12.09.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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KRISHNAN RAMASAMY.J.,

nsa

To

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