



W.P.No.31508 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2024

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

**W.P.No.31508 of 2024**

**and**

**W.M.P.No.34244 of 2024**

Sri Lakshmi Super Market  
rep. by its Proprietor, Mr.M.Venkatesan.

...Petitioner

Vs.

The Deputy Commissioner (ST) (GST) (Appeal)  
Erode & Salem,  
Station : Integrated Commercial Taxes Building,  
Room No.233, II Floor, No.17,  
Pitchards Road, Salem – 600 007.

...Respondent

**Prayer :**

Writ Petition filed under Article 226 of the Constitution of India  
praying for the issuance of a Writ of Certiorari to call for records from the  
files of the respondent herein in ROC No.1365/A1/2024 dated 22.08.2024  
for the assessment year 2017-18 and to quash the same.

For Petitioner : Mr.Siri Chandana.K

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



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**Order**

**WEB COPY** With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the respondent dated 22.08.2024 for the assessment year 2017-18 and to quash the same.

3. Mr.Siri Chandana.K, learned counsel for the petitioner would submit that as against the order passed by the Adjudicating Authority, the petitioner ought to have filed Appeal before the Appellate Authority within three months, however, since there happened to be a delay of 15 days, in filing such Appeal, the respondent/Appellate Authority, by virtue of the impugned order annulled the Appeal. Hence, the present Writ Petition.

3.1 The learned counsel would submit that the delay is neither wilful nor wanton, but the same on account of medical grounds, hence, prayed that the delay may be condoned and the Appellate Authority may be directed to



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take up the Appeal on record and dispose of the same on merits.

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4. Mr.T.N.C.Kaushik, the learned Additional Government Pleader (T) who takes notice for the respondent fairly submitted that the delay may be condoned and suitable orders may be passed with regard to the disposal of the Appeal.

5. I have given due considerations to the submissions made on either side and perused the materials available on record.

6. Taking into consideration of the submissions made on either side and the reasons assigned by the petitioner for the delay in filing the Appeal appears to be genuine, this Court is inclined to dispose of the Writ Petition with the following directions/orders:-

- i) The Delay in filing the Appeal is condoned.
- ii) The respondent/Appellate Authority is directed to take up the Appeal filed by the petitioner on file and dispose the same in accordance



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with law.

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7. The Writ Petition is disposed of accordingly. No costs.

Consequently, connected Miscellaneous Petition is closed.

29.10.2024

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To

The Deputy Commissioner (ST) (GST) (Appeal)  
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**Krishnan Ramasamy,J.,**

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**29.10.2024**