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W.P.No.31506 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2024

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.31506 of 2024

and

W.M.P.No.34241 of 2024

Padma & Co.
rep. by its Proprietor
Kuppusamy Manivannan.

...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.778/A1/2024 dated 19.08.2024 for the assessment year 2021-22 and to quash the same .

For Petitioner : Ms.K.Siri Chandana
For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate (T)



W.P.No.31506 of 2024

Order

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

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2. The challenge in this Writ Petition is to the order passed by the respondent dated 19.08.2024 for the assessment year 2021-22, whereby, the Appeal preferred by the petitioner was dismissed, and to quash the same.

3. Ms.K.Siri Chandana, learned counsel for the petitioner would submit that aggrieved against the adjudication orders passed by the Assistant Commissioner, the petitioner has preferred an Appeal on 14.03.2024, however, the respondent/Appellate Authority dismissed the Appeal by virtue of the impugned order on the ground that the same has been filed beyond the condonable period of limitation, i.e. with 11 days delay.

3.1 The learned counsel would submit that the delay is only 11 days, the same is neither wilful nor wanton, but only, due to medical grounds, and hence, prayed that the delay may be condoned and the Appellate Authority may be directed to take up the Appeal on record and dispose of the same on



W.P.No.31506 of 2024

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4. Ms.Amirta Poonkodi Dinakaran the learned Government Advocate, 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 is due to medical grounds, which 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 first respondent/Appellate Authority is directed to take up



W.P.No.31506 of 2024

the Appeal filed by the petitioner on file and dispose the same in accordance with law.

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

Consequently, connected Miscellaneous Petition is closed.

29.10.2024

sd

Index : yes/no

Neutral Citation : yes/no

To

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

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4/5



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W.P.No.31506 of 2024

W.P.No.31506 of 2024

29.10.2024