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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.37020 of 2024
and
W.M.P. Nos.39990 and 39992 of 2024

Four Stroke Diesel Sales and Service,
Represented by its Partner Mr.N.Muthukumar,
No.2, Sai Amirtha Flat, No.10,
Gopal Street, Annai Indhra Nagar,
Velachery, Chennai, Tamil Nadu-600 042. ... Petitioner

Vs.

1.Assistant Commissioner(ST),
Velachery Assessment Circle,
No.571, Integrated Commercial Taxes and Registration,
Department (South Tower),
Anna Salai, Nandanam, Chennai-600 035.

2.Deputy Commissioner (ST),
GST Appeal, Chennai-II,
Main Building, 2nd Floor,
Greams Road, Chennai-600 006. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records in the file of the Respondents and quash the impugned order under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017/ Central Goods and Service Tax Act, 2017 including the summary of the order in Form GST DRC-07 both dated 30.12.2023 and having Reference No.ZD331223268943B and its annexure dated 30.12.2023

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in GSTIN:33AACFF0285C1Z1 for the year 2017-18 passed by the 1st Respondent along with the acknowledgment in Form GST APL-02 dated 01.08.2024 issued by the 2nd Respondent under Rule 108 of Central Goods and Services Tax Rules, 2017/ Tamil Nadu Goods and Services Tax Rules, 2017 for the FY 2017-18.

For Petitioner : Mr.N.V.Narayanan

For Respondents : Mr.C.Harsha Raj
Additional Government Pleader

ORDER

The present writ petition is filed challenging the impugned order dated 01.08.2024 for the assessment year 2017-18, on the premise that the Appellate Authority had rejected the petition to condone the delay of 22 days in filing the appeal without assigning any reason.

2. It is submitted by the learned counsel for the petitioner that the petitioner is a partnership firm. and is registered under the Goods and Services Tax Act, 2017. During the relevant period 2017-18, the petitioner filed its returns and paid the appropriate taxes.

3. The petitioner was served with the order of assessment for the year 2017-18 dated 30.12.2023, the petitioner had preferred an appeal on 20.04.2024. As there was a delay of 22 days the petitioner had filed a petition to condone the

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delay, on the premise that the petitioner was held up in conclusion of year end process, however the impugned order rejected the same by merely recording that the petitioner has filed the appeal after a delay of 22 days. The impugned order does not mention as to why the delay ought not be condoned.

4. This Court finds that the impugned order suffers from the vice of being non-speaking order inasmuch as no reason whatsoever is set out in the impugned order. In view thereof, the impugned order is set-aside, the delay of 22 days in filing the appeal is condoned and the matter is remanded back to the Appellate Authority to admit the appeal and dispose of the same affording the petitioner a reasonable opportunity of hearing subject to the petitioner complying with all other conditions including pre-deposit.

5. The writ petition stands disposed of. Consequently, connected miscellaneous petitions are closed.

05.12.2024

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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MOHAMMED SHAFFIQ, J.

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To:
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Anna Salai, Nandanam, Chennai-600 035.

2.Deputy Commissioner (ST),
GST Appeal, Chennai-II,
Main Building, 2nd Floor,
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