BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.04.2024

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.8570 of 2024

L.Charli,
Proprietor,
J.B.Enterprises,
53, RC Church Complex,
RC Street, Palanganatham,
Madurai,
Tamil Nadu-625 003. ... Petitioner

Vs

1.The Appellate Deputy Commissioner of GST Appeal,
Commercial Taxes Building, Dr.S.V.K.SThangaraj Road,
Madurai-20.

2.The Deputy Commercial Tax Officer,
Madurai Rural, Madurai South,
Madurai. ...Respondents

(Respondent No.1 is amended vide order of this Court dated 04.04.2024 in W.P.(MD).No.8570 of 2024)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus, directing the first respondent to consider the petitioner's appeal against the order of the second respondent in Reference No.ZD3307230398738 dated 11.07.2023 within a time to be fixed by this Court.

For Petitioner : Mr.V.V.Azhagarasu

For Respondents : Mr.R.Suresh Kumar,
Additional Government Pleader

ORDER

Heard both sides.

2. This Writ Petition has been filed for a Mandamus to direct the first respondent to consider and pass orders in the appeal filed by the petitioner against the order dated 11.07.2023.

3. The petitioner has wrongly arrayed the first respondent as The Commissioner, Goods and Service Tax, Central Revenue Building, Lal Bahadur Sasthiri Road, Bibikulam, Madurai instead of the Appellate Deputy Commissioner of GST Appeal, Commercial Taxes Building, Dr.S.V.K.SThangaraj Road, Madurai-20. Accordingly, Registry is directed to substitute the Appellate Deputy Commissioner of GST Appeal, Commercial Taxes Building, Dr.S.V.K.SThangaraj Road, Madurai-20 as the first respondent.

4. The admitted facts of the case are that the petitioner has suffered an adverse assessment order dated 11.07.2023. As per Section 107 of the Tamil Nadu Goods and Services Act, 2017, the petitioner has to file an appeal within a period of ninety + thirty days with an application explaining the reasons for delay. The petitioner has straight away filed an appeal on 31.01.2024 which has been acknowledged in the system. Admittedly, the appeal is beyond the condonable period of limitation under Section 107 of the Tamil Nadu Goods and Services Act, 2017. The petitioner has also pre-deposited 10% of the disputed tax.

5. Considering the same, I am of the opinion that a direction can be issued to the first respondent, the Appellate Authority, viz., the Appellate Deputy Commissioner of GST Appeal, Commercial Taxes Building, Dr.S.V.K.SThangaraj Road, Madurai-20 to consider and pass orders on merits in the appeal in accordance with law, without reference to the limitation under Section 107 of the Tamil Nadu Goods and Services Act, 2017.

6. The Writ Petition is disposed of with the above directions. No costs.

04.04.2024

NCC:yes/no
Index:yes/no
Internet:yes/no
TSG
Note : Registry is directed to carry out the necessary amendment in the cause title.

To
1.The Appellate Deputy Commissioner of GST Appeal,
Commercial Taxes Building,
Dr.S.V.K.SThangaraj Road, Madurai-20

2.The Deputy Commercial Tax Officer,
Madurai Rural, Madurai South,
Madurai.
Tamil Nadu

C.SARAVANAN, J.

TSG

W.P.(MD)No.8570 of 2024

04.04.2024