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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.12.2024

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.30867 of 2024
and
W.M.P.(MD) Nos.25939 and 25942 of 2024

M.Thiyagarajan .. Petitioner

Vs.

The Assistant Commissioner of GST and C.Excise,
Thanjavur Division,
Poonagar, Medical College Road,
Thanjavur-613 007. .. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records in the impugned Order in Original No.17/2024-GST dated 25.04.2024 issued by the respondent and quash the same as is wholly without jurisdiction and clear violation of statutory provisions.

For Petitioner : Mr.N.Sudalaimuthu

For Respondent : Mr.R.Gowrishankar
Standing Counsel

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ORDER

This writ petition has been filed challenging the order passed in original.

2. The Order in Original had been passed on 25.04.2024. Even admittedly, the petitioner had not filed returns. The petitioner had only raised the contentions on merits of the order and not otherwise. Against the order impugned, there is a provision of appeal under Section 107(1) of the Central Goods and Services Tax Act, 2017 read with Rule 109 of the Central Goods and Services Tax Rules, 2017.

3. The petitioner has not made out any case, which fall within the four parameters to entertain the writ petition as held by the Hon'ble Apex Court in the case of ***Assistant Commissioner of State Tax and others vs. Commercial Steel Limited*** reported in ***2021 SCC OnLine SC 884.*** Hence, this Writ Petition is dismissed with liberty to the petitioner to file an appeal before the appellate authority. Considering the fact that the time for filing appeal is over and also the fact that the petitioner had been

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diagnosed with cancer even as early as in the year 2021, this Court is of the view that if the petitioner files an appeal on or before 10.01.2025, the appellate authority without insisting on the period of limitation, shall take the appeal and pass orders on merits and in accordance with law.

4. With the aforesaid liberty, this Writ Petition stands dismissed. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

19.12.2024

Note: Issue order copy by 03.01.2025.

NCC : Yes/No
Index : Yes/No
Internet : Yes

abr

To

The Assistant Commissioner of GST and C.Excise,
Thanjavur Division,
Poonagar, Medical College Road,
Thanjavur-613 007.

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K.KUMARESH BABU, J.

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