IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 06.02.2025

CORAM

THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.3228 of 2025
and W.M.P.No.3575 of 2025

Mobis India Ltd.,
G1, SIPCOT Industrial Park,
Irrungattukottai,
Tamil Nadu – 602 117. .. Petitioner

Vs.

1.Joint Commissioner (ST) – GST Appeals,
Integrated Commercial Taxes and
Registration Department,
Building (South Town), 7th Floor,
Government Farm Village,
Nandanam, Chennai – 035.

2.Deputy Commissioner (ST -III LTU),
Integrated Commercial Taxes and
Registration Department,
Building (South Town), 7th Floor,
Government Farm Village,
Nandanam, Chennai – 035. .. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue Writ of Certiorarified Mandamus, calling for the records in the impugned order No.RC No.493/2024/A2 passed by the 1st respondent on 19.11.2024 and quash the same; consequently to condone the delay in the case of appeal filed through online considering the appeal filed manually is within the condonable period.

For Petitioner : Mr.Senguttuvan K

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

ORDER

This writ petition has been filed by the petitioner seeking to call for the records in the impugned order No.RC No.493/2024/A2 passed by the 1st respondent on 19.11.2024 and quash the same; consequently to condone the delay in the case of appeal filed through online.

2.Mr.T.N.C.Kaushik, learned Additional Government Pleader(Taxes) takes notice on behalf of the respondents.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel appearing for the petitioner would submit that the petitioner received the assessment order on 31.12.2023 and he remitted the entire tax liability with interest alleged in the order. Thereafter, when the petitioner attempted to file an appeal, the GST portal did not accept the appeal, unless DRC -03 is raised remitting the pre-deposit of 10%. Therefore, the petitioner filed an appeal manually on 26.04.2024 i.e exactly on 120th day from the date of receipt of the assessment order. Thereafter, on 14.05.2024, the petitioner was issued with a deficiency memo directing to file the appeal through online mode and therefore, the online appeal was filed on 14.05.2024. However, the 1st respondent rejected the appeal for non-filing of the same through online mode within the time limit provided under Section 107 of the CGST/SGST Act.

5.Learned counsel appearing for the petitioner would further submit that the petitioner attempted to file the appeal through online mode within the time limit and since the GST portal did not allow the appeal without the remittance of 10% pre-deposit, the petitioner could not file the appeal through online as he has already made the payment of 100% tax liability. After the receipt of the deficiency memo, the petitioner again attempted to file appeal through online mode on 14.05.2024 and the same was accepted in the GST portal. Therefore, there occurred a delay of nearly 20 days and hence, prayed for condonation of the said delay.

6.Learned Additional Government Pleader appearing for the respondent would submit that the delay is more than 120 days, which is beyond the condonation period and therefore, the appeal was rejected.

7.Heard the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for the respondents

8.Considering the submission made by the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent, it appears that the appeal was dismissed since it was filed with the delay. In the present case, the appeal was filed with the delay of nearly 20 days due to the reason that the petitioner was not able to file the appeal through online mode. The reason of the delay in filing appeal appears to be just and reasonable. Therefore, this Court is inclined to condone the delay and set aside the impugned rejection order passed by the Appellate Authority.

9.In view of the above, the delay is condoned and the rejection order dated 19.11.2024 made by the Appellate Authority is set aside. Accordingly, the matter is remanded back to the Appellate Authority. The respondents are directed to take the appeal on record, without insisting upon the limitation aspect and decide the matter in accordance with law.

10.With the above direction, this writ petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

06.02.2025

rst

Index : Yes/No
Internet: Yes/No
Speaking/Non-Speaking Order

To:

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Integrated Commercial Taxes and Registration Department,
Building (South Town), 7th Floor,
Government Farm Village, Nandanam, Chennai – 035.

2.Deputy Commissioner (ST -III LTU),
Integrated Commercial Taxes and Registration Department,
Building (South Town), 7th Floor,
Government Farm Village, Nandanam, Chennai – 035.

KRISHNAN RAMASAMY, J.

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