IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **25-02-2025**

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WMP NO. 6924 of 2025

IN WP NO. 31715 OF 2023

Tvl.V.N.Mehta And Co
Rep. By Its Partner Rajeev B Mehta, 32, Sembudoss Street,
Chennai-600 001.

Petitioner(s)

Vs

The State Tax Officer
Adjudication, Coimbatore. and another

Respondent(s)

For Petitioner(s):
Mr.Jayaprathap A N R
For Respondent(s):
Mr.C.Harsha Raj, Special Government Pleader (t)

ORDER

This writ miscellaneous petition has been filed by the petitioner seeking to grant four weeks time to the petitioner to file the statutory appeal before the Appellate Authority.

2. Learned counsel appearing for the petitioner would submit that this Court while disposing the writ petition in W.P.No.31715 of 2023 dated 06.11.2023, granted liberty to the petitioner to file appeal challenging the order impugned in the writ petition and also to file application before the authority concerned, seeking release of the goods in terms of Section 129(1) (c) of the GST Act. Accordingly, the petitioner obtained a

Bank Guarantee and submitted to the 1st respondent. Pursuant to which, the g the petitioner was released, but no final order was passed. Further, the petitioner was under the impression that nothing further had to be done in the matter and does not prefer to file an appeal. While so, the petitioner received a letter from the Joint Commissioner, Intelligence, Coimbatore, to encash the Bank Guarantee. In response, the petitioner sent a reply dated 25.12.2024, explaining that the entire tax had already been paid,. But, the Joint Commissioner, Inteligence, Coimbatore encashed the Bank Guarantee. He would further submit that the delay has been caused in filing appeal. Therefore, the present petition has been filed seeking to extent the time for filing appeal.

3. Learned Special Government Pleader would submit that the entire demand has been recovered from the respondent. Therefore, the Court may pass appropriate order.

4. Heard both sides.

5. A perusal of the order of this Court dated 06.11.2023, it is seen that this Court has already granted time for filing statutory appeal without mentioning any time. Considering the submissions made by the learned counsel appearing for the petitioner that the petitioner was under the impression that nothing further had to be done in the matter and does not prefer to file an appeal in time, in order to grant one more opportunity to the petitioner, a further period of two weeks time is granted from today to file the statutory appeal.

25-02-2025

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To
1. The State Tax Officer
Adjudication, Coimbatore.

2. The Deputy State Tax Officer
Roving Squad-i, Coimbatore.

Note: Issue Order Copy on 26.02.2025.