IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.9756 of 2025
& W.M.P.Nos.10932 & 10933 of 2025

United World Wide Courier Private Limited,
Rep by its Director – Sanjay Kapur,
No.48, Vardhamal Garden, 3rd Street,
Kilpauk, Chennai 600 010

... Petitioner

Vs.

1.The Joint Commissioner,
Office of the Principal Commissioner of CGST and Central Excise,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Chennai 600 034.

2.Commissioner (Appeal-I),
Office of the Commissioner of CGST and Central Excise (Appeal-I),
No.26/1, Mahatma Gandhi Road,
Chennai 600 034.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the impugned order of the 1st respondent passed in Order in Original No.112/2022 CH.N (J.C) dated

15.09.2022 and quash the same.

For Petitioner : Mr.B.Ashok

For Respondent : Mr.B.Ramanakumar,
Senior Standing Counsel

ORDER

This writ petition has been filed challenging the impugned order dated 15.09.2022 passed by the 1st respondent.

2. Mr.B.Ramanakumar, learned Senior Standing counsel, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that the petitioner, who is engaged in courier business, was registered, under the Service Tax Act, with Delhi address for the purpose of payment of tax and they did not have Registration at any other places except at New Delhi till the year 2017. After the introduction of GST in the year 2017, the petitioner took their GST Registration at Chennai. However, the

Delhi address was provided as the address for communication to the respondents. Under these circumstances, the show cause notice and the assessment order were issued by the petitioner to Chennai Office, which was not opted for Registration under the Service Act and hence, the said assessment order was remained unnoticed by the petitioner. Being unaware of the said assessment order, the petitioner was not in a position to file their appeal, due to which there was a delay of 209 days in filing the appeal. The said appeal was rejected by the respondents vide order dated 30.10.2024 on the aspect of limitation.

4. Further, he would submit that the petitioner had already remitted the entire tax liabilities vide the Registration obtained at Delhi. However, without considering the same, the impugned order was passed by the respondent. Therefore, he requests this Court to grant an opportunity to explain his case before the respondents.

5. In reply, the learned Senior Standing counsel appearing for the respondents had confirmed the above submissions made by the petitioner

and would submit that the time limit for filing the appeal was already expired. Hence, he requests this Court to condone the delay in filing the appeal.

6. Heard the learned counsel for the petitioner and the learned Senior Standing counsel for the respondent and also perused the materials available on record.

7. In the case on hand, it appears that though the petitioner had provided their Delhi address as the address for communication, all the notices and impugned assessment orders were served by the respondent to the Chennai Address instead of the aforesaid Delhi Address. Hence, the said assessment order remained unnoticed by the petitioner and thus, there was a delay of 209 days in filing the appeal. Thereafter, the said appeal was rejected by the respondent, vide order dated 30.10.2024, on the aspect of limitation.

8. Further, it was submitted by the petitioner that they had already remitted the entire tax liabilities vide the Registration obtained at Delhi.

That apart, at the time of filing the appeal, they had paid 7.5% of the disputed tax amount as statutory pre-deposit.

9. In view of the above, this Court, being satisfied with the genuine reasons assigned by the petitioner, is inclined to condone the delay of 209 days in filing the appeal. Accordingly, this Court passes the following order:-

> (i) Accordingly, the rejection order dated 30.10.2024 passed by the 2nd respondent is set aside and the delay of 209 days in filing the appeal before the 2nd respondent is hereby condoned.
>
> (ii) Therefore, the 2nd respondent is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing an sufficient opportunity to the petitioner, as expeditiously as possible.

10. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

18.03.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

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Chennai North Commissionerate,
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Chennai 600 034.

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KRISHNAN RAMASAMY.J.,

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