IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 28.03.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.9759 of 2025

Laya Tech Pvt. Ltd.,
rep. by its Director,
Mrs.Marimuthu Pradeepa ...Petitioner

Vs.

1. The Deputy Commissioner(ST) (GST) (Appeal)
   Erode & Salem, 161, Brough Road,
   Erode -638 001

2. The State Tax Officer (INT)
   Roving Squad III
   Tiruppur. ...Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records of the respondent in GST ROC.No.3788 of 2024 dated 11.11.2024 and to quash the same and to direct the second respondent to consider the Appeal of the petitioner dated 29.08.2024.

For Petitioner : Mr.M.Hariharan

For Respondents : Mr.C.Harsha Raj
Special Government Pleader (T)

Order

Heard Mr.M.Hariharan learned counsel appearing for the petitioner and Mr.C.Harsha Raj, learned Special Government Pleader (T) who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the first respondent dated dated 11.11.2024 and to quash the same and to direct the first respondent to consider the Appeal of the petitioner dated 29.08.2024.

3. The learned counsel for the petitioner would submit that an Order-in-Original was passed by the second respondent, State Tax Officer dated 03.06.2024, and as against the said order, though the petitioner preferred an Appeal before the first respondent/Deputy Commissioner (ST) (GST)

(Appeal) within the limitation period, i.e. on 29.08.2024, same came to be returned by the first respondent on the ground that the Appeal has not been filed through on-line but has been filed manually. The learned counsel would submit that the since the order-in-original passed by the third respondent dated 03.06.2024 was not reflected on the GST Portal, the petitioner was not in a position to file Appeal through On-line and filed the same manually, and hence, prayed for setting aside the impugned proceedings.

3.1 Further, the learned counsel for the petitioner has placed reliance on the order passed by this Court in W.P.No.24785 of 2024 dated 29.08.2024, wherein, in an identical set of facts, as involved herein, was pleased to direct the Appellate Authority to take up the Appeal which was filed manually by the petitioner on record and to pass appropriate orders. The learned counsel also annexed the photocopy of the said order dated 29.08.2024 at page No.66 of the Typet-set of papers annexed along with this Writ Petition for reference and prays that the similar direction may be issued in the present case as well.

4. The learned Special Government Pleader (T) for the respondents also fairly submitted that following the direction issued by this Court in W.P.No.24785 of 2024 vide order dated 29.08.2024, the present Writ Petition could be disposed of on the same lines.

5. I have given due considerations to the submissions made on either side and perused the materials available on record.

6. This Court taking into consideration of the submissions made on either side and further considering the fact that this Court, in an identical set of facts, as involved issued, viz., in W.P.No.24785 of 2024 , was pleased to direct the Appellate Authority to take up the Appeal on file, is inclined to dispose of the present Writ Petition on the same lines.

7. Thus, following the earlier direction issued by this Court in W.P.No.24785 of 2024 dated 29.08.2024, the present Writ Petition is

allowed, the Impugned order is set aside. The Appellate Authority/first respondent is directed to take up the Appeal, which was filed manually by the petitioner on 29.08.2024 on record and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, within a period of six month from the date of receipt of a copy of this order. No costs.

28.03.2025

sd

Index : yes/no
Neutral Citation : yes/no

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Krishnan Ramasamy,J.,

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