IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 14400 of 2025
AND
WMP NO. 16248 OF 2025,WMP NO. 16249 OF 2025

Tvl.S.V And Co.
Rep by its partner Vadivel.S
No.D1, Karuppannasamy Koil Street,
Kolathukadu,
Skc Road, Erode, Tamil Nadu – 638 009.

Petitioner(s)

Vs

1.The Deputy State Tax Officer-1,
Office of The Deputy Commercial Tax Officer,
Brough Road Circle, Erode.

2.The Deputy Commissioner (CT),
The Office of the Deputy Commissioner,
GST Appeals, Erode.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records on the files of the original the impugned order of the 1st respondent order in GSTIN GSTIN 33AAWFS3816L1ZM/2019-2020 dated 02.08.2024 and summary of order under section 73 in GST DRC -07 vide ref no.ZD330824011665H for the tax period 2019-20 and along with the consequential proceedings of rejection of rectification order ref no. ZD331124148714L dated on 19.11.2024 and Acknowledgment for submission of appeal in FORM GST APL-02 passed by the 2nd respondent vide ref no ZD330225192352M dated on 19.02.2025 and quash the same.

For Petitioner(s): Ms.R. Hemalatha

For Respondent(s): Mrs.K.Vasanthamala,
Government Advocate (t)

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 02.08.2024 and the rejection order dated 19.11.2024 made in rectification application, passed by the 1st respondent for the Financial Year 2019-2020.

2.Mrs.K.Vasanthamala, learned Government Advocate (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.Though larger relief has been sought for in the present writ petition, when the matter is taken up for hearing today, learned counsel appearing for the petitioner would submit that, due to the ill-health of the petitioner's accountant, the petitioner could not file the appeal within the limitation period. Hence, he prayed to condone the delay of 69 days in filing the appeal, on any terms including any condition of additional pre-deposit.

5.Learned Government Advocate appearing for the respondents would submit that in the event the Court feels it appropriate, the delay may be condoned.

6.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondents and perused the materials available on records.

7.Though the petitioner prayed for larger relief, he had restricted his relief and requested this Court to condone the delay in filing the appeal against the impugned orders since it will be sufficient to meet out the case of the petitioner. Further, the reason assigned by the petitioner, for the delay in filing the appeal against the assessment order, appears to be genuine.

8.In view of the above, though this petition has been filed challenging the impugned orders dated 02.08.2024 and 19.11.2024, considering the submissions made by the petitioner, this Court is inclined to condone the delay of 69 days in filing the appeal against the impugned orders.

9.Accordingly, this Court passes the following orders:

(i) The delay of 69 days in filing the appeal against the impugned orders are hereby condoned.

ii) The Appellate Authority is directed to take the appeal on record subject to the payment of 5% over and above the 10% statutory pre-deposit of the disputed tax demand in respect of the impugned assessment period, within a period of two weeks from the date of receipt of a copy of this order.

(iii) The Appellate Authority shall consider the said appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

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

23-04-2025

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

1.The Deputy State Tax Officer-1
Office Of The Deputy Commercial Tax Officer,
Brough Road Circle, Erode.

2.The Deputy Commissioner (CT),
The office of the Deputy Commissioner,
GST Appeals, Erode.

KRISHNAN RAMASAMY J.

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