BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

W.P.(MD) No.3356 of 2025
and
W.M.P.(MD) Nos.2359 & 2362 of 2025

Trichy Construction Company
rep.by its Managing Partner
S.Abuthahir
S/o.T.N.Sheik Mohamed
No.12/G4, Rahumaniyapuram
11th Cross Street
Thillanagar
Tiruchirappalli-620 018 ... Petitioner

-vs-

1.The State Tax Officer (INS)-III
Office of the Joint Commissioner
(Intelligence)
Trichy-18

2.The Commercial Tax Officer
Office of the Joint Commissioner
(Intelligence)
Trichy-18 ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a writ of certiorari calling for the records of the impugned order passed by the first respondent in GSTIN:33AAAFT4511H1ZM/2019-20, dated 02.08.2024 and consequential impugned form GST DRC-07 in Ref.No.ZD330824016286G, dated 02.08.2024, passed by the second respondent and quash the same as arbitrary.

For Petitioner : Mr.M.N.Bharathi

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

O R D E R

Though this writ petition has been filed challenging the proceedings of the first respondent dated 02.08.2024, having taken note of the objection raised by the learned Additional Government Pleader appearing for the respondents and the view expressed by this Court about availability of alternative remedy, learned counsel for the petitioner submitted that the petitioner would have gone before the appellate authority, but for the fact that the petitioner came to know about the impugned order only recently, by which time, the period of limitation has already expired.

2. Considering the same, especially the fact that the impugned order is notified to the petitioner only through online portal and there is no physical service of the impugned order either by the registered post or otherwise, this Court is of the considered view that this is a fit case, where the petitioner should be allowed to avail the remedy of appeal available under the statute.

3. In view of the same, this writ petition is disposed of by granting liberty to the petitioner to avail the remedy of appeal under Section 107 of the Tamil Nadu Goods and Services Tax Act, 2017, within a period of two weeks from today. In case, if any such appeal is filed by the petitioner within a period of two weeks from today, the appellate authority shall entertain the said appeal on merits without reference to the period of limitation. No costs. Consequently, connected miscellaneous petitions are closed.

10.02.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

Note to Office:
Issue order copy today.

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To:

1.The State Tax Officer (INS)-III,
Office of the Joint Commissioner,
(Intelligence),
Trichy-18.

2.The Commercial Tax Officer,
Office of the Joint Commissioner,
(Intelligence),
Trichy-18.

MUMMINENI SUDHEER KUMAR, J.

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