



W.P.(MD)No.4898 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.4898 of 2025

and

W.M.P.(MD)Nos.3560 and 3561 of 2025

J.Velmurugan

... Petitioner

-VS-

1.The Deputy Commissioner,
Tamil Nadu Commercial Tax Department,
Virudhunagar District.

2.The Assistant Commissioner,
Tamil Nadu Commercial Tax Department,
Rajapalayam Range-I, Virudhunagar District.

... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records relating to the impugned order passed by the second respondent in Ref.No.33AJLPV1049AIZG/19-20, dated 30.11.2023 and consequential impugned order passed by the first respondent in Ref. ZD331124045284S, dated 08.11.2024 and quash the same.

For Petitioner : Mr.S.Alagu Sundar

For Respondents : Mr.J.K.Jayaselan
Government Advocate



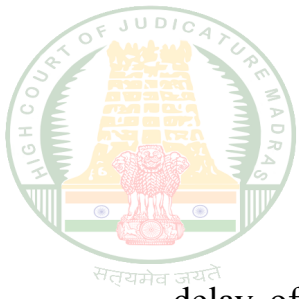
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ORDER

This writ petition has been filed challenging the impugned order of demand passed by the second respondent dated 30.11.2023 and the consequential order of the first respondent dated 08.11.2024, rejecting the appeal filed by the petitioner against the order of demand.

2. The petitioner submits that he has been carrying on business in the name and style of Sri Jeyaguru Mobiles and he is the sole proprietor of the said business. The petitioner received a notice dated 12.05.2023 from the second respondent stating that there is a mismatch, specifically an output mismatch, ITC mismatch and inward E-way bill verification mismatch in the GSTR 2A, GSTR 3B and GSTR 1 submitted for the financial year 2019-2020. Subsequently, the petitioner submitted his explanation to the said notice on 18.05.2023, stating that there was no mismatch as alleged in the notice. Thereafter, the second respondent passed the impugned order dated 30.11.2023, without providing any opportunity to the petitioner and without conducting any enquiry before passing the adverse orders. Since the order passed by the second respondent was an appealable order, the petitioner filed an appeal before the first respondent on 29.04.2024, with a



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delay of 27 days. The first respondent, having received the appeal, summarily rejected it vide the impugned order dated 29.04.2024, without giving an opportunity of hearing to the petitioner. Aggrieved over the same, the petitioner has filed the present writ petition.

3. Per contra, the learned Government Advocate appearing for the respondents would fairly submit that if the Court finds sufficient and reasonable cause for the delay, appropriate orders may be passed.

4. Heard the learned counsel for the parties and perused the materials available on record.

5. Considering the arguments made by the learned counsel for the petitioner and the learned Government Advocate for the respondents, as well as the fact that the first respondent has summarily rejected the appeal without giving an opportunity of personal hearing, this Court is of the view that the petitioner has demonstrated reasonable cause for the delay. Therefore, the Court is inclined to condone the delay of 27 days in filing the appeal.



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6. Accordingly, the writ petition is allowed. The delay of 27 days in filing the appeal before the first respondent is condoned and the order of the appellate authority/first respondent is hereby set aside. There shall be a direction to the first respondent to take up the appeal and dispose of the same on merits and in accordance with law, after affording an opportunity of hearing to the petitioner. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
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24.02.2025

To:-

- 1.The Deputy Commissioner,
Tamil Nadu Commercial Tax Department,
Virudhunagar District.
- 2.The Assistant Commissioner,
Tamil Nadu Commercial Tax Department,
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VIVEK KUMAR SINGH, J.

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