BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6473 of 2025
and
W.M.P.(MD)Nos.4757 and 4758 of 2025

Jeevan Autozone Pvt. Ltd.,
Represented by its Director,
Madurai Srinivasagam Sunther,
No.5/45, H Block 5th Street,
Anna Nagar East, Chennai - 600 102. ... Petitioner

Vs.

1.Deputy Commissioner (CT)
State GST (Appeals), Tirunelveli.

2.State Tax Officer (Inv-1),
Data Analysis, Madurai Division,
Madurai - 625 020.

3.Assistant Commissioner (ST)
Thirupparankundram Circle,
Commercial Taxes Complex,
3rd Floor, Dr.Thangaraj Salai,
K.K.Nagar, Madurai - 625 020. ... Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to quash the impugned order vide FORM GST APL - 02 dated 15.11.2024 bearing Ref No.ZD331124118306W in GST. 33AACCJ4835D1ZX for FY 2018-19 passed by the first respondent and consequently, direct the first respondent to condone the delay of 101 days in filing the appeal and admit the same.

For Petitioner : Mr.M.Velmurugan

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

ORDER

This writ petition has been filed challenging the impugned order of the order of the first respondent dated 15.11.2024, rejecting the appeal filed by the petitioner against the order of demand.

2. The learned counsel for the petitioner submits that the petitioner Company has closed its business and shifted its premises. However, for reasons best known to the respondent Department, notices were sent continuously through RPAD only to the earlier office, which is now operated by a third party. Taking advantage of the refusal mentioned in the RPAD, the respondent Department proceeded to pass the final order without giving any opportunity to the petitioner, which is in violation of the principles of natural justice. The petitioner only became aware of the orders in September 2024 and therefore, they could not file the appeal within the statutory time limit. The learned counsel further submits that the impugned order is a non-speaking order and no opportunity was afforded to the petitioner before passing the impugned order. Therefore, the impugned order is liable to be quashed, as it has been passed in violation of the petitioner's right to a fair hearing.

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 delay occurred solely due to the shifting of the petitioner's earlier business premises, this Court is of the view that the petitioner has demonstrated reasonable cause for the delay in filing the appeal. Therefore, this Court is inclined to condone the delay of 101 days in filing the appeal.

6. Accordingly, the Writ Petition is allowed. The delay of 101 days in filing the appeal before the first respondent is condoned and the order of the first respondent, dated 15.11.2024, 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, within a period of three months from the date of receipt of a copy of this order. In the interregnum, the respondents shall maintain *status quo* prevailing as on date. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

11.03.2025

Index : Yes / No
Internet : Yes / No
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VIVEK KUMAR SINGH, J.

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