BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.7345 of 2025
and
W.M.P.(MD)Nos.5548 and 5549 of 2025

Tvl.Guru Medicals,
Rep. by its Proprietor Mr.Guru,
4/19-J1, North High Ground Road,
Palayamkottai,
Tirunelveli-627002. ... Petitioner

Vs.

1.The Deputy Commissioner (CT)
(First Appellate Authority), GST Appeal,
Tirunelveli.

2.The Deputy State Tax Officer – 2,
Palayamkottai Assessment Circle,
Tirunelveli. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India seeking issuance of Writ of Certiorari, calling for records pertaining to the impugned order passed by the second respondent in GSTIN. 33BSRPG6162P1Z3/2019-20 dated 22.08.2024 and consequential order passed by the first respondent vide his order in FORM GST APL-02 Reference Number- ZD330325039806D dated 07.03.2025 and quash the same as it is illegal.

For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

This writ petition has been filed challenging the impugned order of demand made by the second respondent dated 22.08.2024, and the consequential order of the first respondent, dated 07.03.2025, rejecting the appeal filed by the petitioner against the order of demand on the ground of delay.

2. The petitioner is running a medical shop and due to illness, the petitioner was unaware of the assessment order passed by the second respondent for the Assessment Year 2019-2020. Upon learning about the said order from the second respondent, the petitioner immediately filed an appeal before the first respondent, which was, however, rejected on the ground of limitation.

3. The petitioner's main grievance is that, due to ill-health, the petitioner was compelled to file the appeal with a delay of 41 days. The appeal was rejected on account of the said delay. Aggrieved by this, the petitioner has filed the present writ petition.

4. 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.

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

6. 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 has occurred only due to ill-health of the petitioner, 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 41 days in filing the appeal.

7. Accordingly, the writ petition is allowed. The delay of 41 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.

18.03.2025

Index : Yes / No
Internet : Yes / No

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VIVEK KUMAR SINGH, J.

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