BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.7519 of 2025
and
W.M.P.(MD)Nos.5672 and 5673 of 2025

M/s.B.V.Traders,
Represented by its Proprietor Mr.Mohamed Bilal,
GSTIN 33BWDPM7324P1Z5,
No.43 /16, Oil Mill Compound,
Natham Road, Burma Colony,
Dindigul – 624003. ... Petitioner

-vs-

1.The Assistant Commissioner (ST),
Dindigul Town Assessment Circle,
C.T. Buildings, Sub Collector Office Road,
Dindigul - 624001.

2.The Appellate Deputy Commissioner (CT),
GST Appeals, Commercial Taxes Buildings,
Madurai – 625020. ... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the first respondent in GSTIN 33BWDPM7324P1Z5 / 2021-22 dated 30.11.2023 for the assessment year 2021-22 passed by the first respondent under Section 74 of TNGST Act 2017 and consequential rejection order dated 15.11.2024 issued by the second respondent in Form GST APL-02 and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass order afresh after affording opportunity of personal hearing as contemplated under Section 75(4) of the TNGST Act 2017.

For Petitioner	:	Mr.N.Sudalai Muthu
For Respondents	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition has been filed challenging the impugned order of demand passed by the first respondent dated 30.11.2023, for the Assessment Year 2021-2022 and the order of the second respondent dated 15.11.2024, rejecting the appeal filed by the petitioner against the order of demand on the ground of delay in submission of the appeal.

2. The petitioner is engaged in the business of iron and iron scraps and due to lack of GST knowledge and portal access, the petitioner had fully relied on a part-time accountant, who also failed to inform the petitioner about the assessment proceedings. Therefore, the petitioner was unable to attend the personal hearing, leading to the issuance of an ex-parte assessment order dated 30.11.2023. When the second respondent initiated recovery proceedings, the petitioner became aware of the assessment proceedings. The petitioner immediately filed an appeal before the second respondent, which was rejected due to limitation.

3. The petitioner's main grievance is that, due to lack of GST knowledge and portal access, the petitioner had fully relied on a part-time accountant, who also failed to inform the petitioner about the assessment proceedings, the petitioner was compelled to file the appeal with a delay of 95 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 lack of GST knowledge and portal access, the petitioner had fully relied on a part-time accountant, who also failed to inform the petitioner about the assessment proceedings, 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 95 days in filing the appeal.

7. Accordingly, the writ petition is allowed. The delay of 95 days in filing the appeal before the second respondent is condoned and the order of the appellate authority/second respondent is hereby set aside. There shall be a direction to the second 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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20.03.2025
(1/2)

To:-

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2.The Appellate Deputy Commissioner (CT),
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Madurai – 625020.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.7519 of 2025

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