BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 07.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9576 of 2025
and
W.M.P.(MD)No.7166 of 2025

M/s.Rown Metal Scraps
Rep. by its Managing Partner,
N.Dinesh Raj, S/o.Nagaraju,
No.2/57, 1st Floor, Royal GM Residency,
Erode Road,
Palaniappa Nagar, Karur. ... Petitioner

Vs.

1.The Deputy Commissioner (CT),
Karur District, Karur.

2.The Deputy State Tax Officer-2,
Karur - 2 Assessment Circle,
Karur. ... Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records relating to the order passed by the first respondent made in GSTIN/Temp ID/UIN 33AANFC96391ZH, dated 26.10.2024 and quash the same as illegal, arbitrary and against law.

For Petitioner : Mr.N.Shanmuga Selvam

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

ORDER

This writ petition has been filed challenging the impugned order of the first respondent dated 26.10.2024, rejecting the appeal filed by the petitioner against the order of demand.

2. The petitioner is a registered dealer engaged in the business of metal scraps. The notice in Form DRC-01A was served to the petitioner through the GST Portal; however, the petitioner has no knowledge of the said notice being served. Furthermore, the second respondent has failed to send the notice by post. On coming to know about the assessment proceedings, the petitioner promptly filed an appeal with a delay of 46 days before the second respondent, which was rejected on the ground of limitation. Aggrieved by the said decision, 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 and also considering the fact that the delay has occurred solely because the petitioner had no knowledge of the notice issued by the respondents, this Court is of the view that the petitioner has demonstrated reasonable cause for the delay. Therefore, this Court is inclined to condone the delay of 46 days in filing the appeal.

6. Accordingly, the writ petition is allowed. The delay of 46 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 without reference to the period of limitation 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 four months from the date of receipt of a copy of this order. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No **07.04.2025**
Index : Yes / No
smn2

To

1.The Deputy Commissioner (CT),
Karur District, Karur.

2.The Deputy State Tax Officer-2,
Karur - 2 Assessment Circle,
Karur.

VIVEK KUMAR SINGH, J.

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