BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 07.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9781 of 2025
and
W.M.P.(MD)Nos.7297 and 7298 of 2025

Tvl. LRS and Co.,
Rep. by its Managing Partner, P.Subramani,
No.87/10C, Vathukara Street,
Woraiyur, Trichy - 620 003. ... Petitioner

Vs.

The Deputy Commissioner (CT),
O/o. Appellate Deputy Commissioner (GST),
12A/26, Ponnagar Extension, 2nd Main Road,
Trichy - 620 001. ... Respondent

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 dated 05.03.2025 passed by the Deputy Commissioner (CT) Trichy and to quash the same and release the petitioner's Bank Account attached by the respondent.

For Petitioner : Mr.P.Thangaraj

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

ORDER

This writ petition has been filed challenging the impugned order of the respondent dated 05.03.2025, rejecting the appeal filed by the petitioner against the order of demand.

2. The petitioner submits that his GST registration was completely cancelled and he did not engage in any business activities thereafter. Consequently, he was unaware of the order passed by the respondent. The petitioner became aware of the original assessment order only in January 2025, as no prior intimation or effective communication was received regarding the issuance of the order. On coming to know about the original assessment order, the petitioner acted diligently and immediately filed an appeal under Section 107 of the Tamil Nadu Goods and Services Tax (TNGST) Act, 2017, seeking to challenge the assessment and the consequential tax demand. Despite the petitioner's prompt and sincere efforts, the respondent dismissed the appeal solely on the ground of limitation, holding that the appeal was filed beyond the prescribed statutory period.

3. The petitioner further submits that the impugned order dated 05.03.2025, rejected the petitioner's appeal as time-barred, without appreciating the fact that the petitioner had no knowledge of the original order until January 2025. The dismissal of the appeal on technical grounds, without considering the merits of the case or the genuine reason for the delay, has resulted in serious prejudice to the petitioner. The petitioner has been deprived of a fair opportunity to present his case and rectify the alleged discrepancies. Hence, the present Writ Petition.

4. Per contra, the learned Government Advocate appearing for the respondent 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 respondent and also considering the fact that the delay has occurred solely because the petitioner became aware of the original assessment order only in January

2025, 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 40 days in filing the appeal.

7. Accordingly, the writ petition is allowed. The delay of 40 days in filing the appeal before the respondent, is condoned and the order of the appellate authority/respondent is hereby set aside. There shall be a direction to the 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 Petitions are closed.

07.04.2025

NCC : Yes / No
Index : Yes / No
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To

The Deputy Commissioner (CT),
O/o. Appellate Deputy Commissioner (GST),
12A/26, Ponnagar Extension, 2nd Main Road,
Trichy - 620 001.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.9781 of 2025

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