BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 08.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9819 of 2025
and
W.M.P.(MD)No.7325 of 2025

M/s.Shalom Greentech,
Rep. by its Proprietor,
S.Antrow Simon, S/o.Sarjan,
Door No.15/1, R.C.C.Building,
Convent Junction, Kulashekaram,
Kanyakumari District. ... Petitioner

Vs.

The Deputy Commissioner (CT),
GST-Appeals,
Office of the Deputy Commissioner,
Ground Floor, CT Buildings,
A.R. Line Road, Tirunelveli District. ... Respondent

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the impugned order issued by the respondent dated 19.03.2025 vide Reference No. ZD330325141439H pertaining to GSTIN 33BVHPA6634F2ZW and quash the same as being contrary to the provisions of the TN GST Act, 2017 and passed without granting reasonable opportunity to the petitioner and further direct the respondent to hear the appeal on merits in accordance with law after granting opportunity of personal hearing to the petitioner within a time frame as fixed by this Court forthwith.

For Petitioner : Mr.J.Jeevin

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

ORDER

This writ petition has been filed challenging the impugned order of the respondent dated 19.03.2025, rejecting the appeal filed by the petitioner against the order of demand.

2. The petitioner is engaged in the business under the name and style of "Shalom Greentech", dealing in tools for hand operation, pneumatic, hydraulic or powered by self-contained electric or non-electric motors. Due to ill health, the petitioner filed an appeal with a delay of 43 days before the 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 respondent 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 respondent and also considering the fact that the delay has occurred solely due to ill-health of the petitioner, 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 43 days in filing the appeal.

6. Accordingly, the writ petition is allowed. The delay of 43 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 Petition is closed.

NCC : Yes / No **08.04.2025**
Index : Yes / No

To

The Deputy Commissioner (CT),
GST-Appeals,
Office of the Deputy Commissioner,
Ground Floor, CT Buildings,
A.R. Line Road, Tirunelveli District.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.9819 of 2025

08.04.2025