BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.9830 of 2025
and
W.M.P.(MD)No.7332 of 2025

Thakshi Infra,
Represented by Kannappan Kannappan,
S/o. L.Kannappan,
No.431/2A-1, Dindigul Main Road,
Inamkulathur, Trichy - 620 006. ... Petitioner

-vs-

1.The Appellate Deputy Commissioner (ST),
Goods and Services Tax,
Trichy Division,
2nd Main Road, Ponnagar,
Trichy - 1.

2.The State Tax Officer,
Srirangam Assessment Circle, Trichy,
Trichy – 6. ... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order passed by the second respondent vide proceedings in GSTIN. 33AUAPK4882AZY dated 22.06.2023 and the consequent impugned order passed by the first respondent vide proceedings in Proc No.Apl.No.48/2025 dated

10.03.2025 and quash the same as illegal and consequently, direct the respondents 1 and 2 to give an opportunity of personal hearing that may be fixed by this Court.

For Petitioner	:	Mr.R.Karunanithi
For Respondents	:	Mr.J.K.Jayaselan Government Advocate

ORDER

This writ petition has been filed challenging the impugned assessment order of the second respondent dated 22.06.2023 and the consequential order passed by the first respondent dated 10.03.2025, rejecting the appeal filed by the petitioner against the order of demand.

2. The learned counsel for the petitioner submits that the petitioner is engaged in the business under the name and style of "Thakshi Infra". The assessment order was not uploaded in a timely manner; consequently, the petitioner filed an appeal with a delay of 193 days before the first 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 advanced by the learned counsel for the petitioner and the learned Government Advocate for the respondents and also considering the fact that the delay occurred solely due to the assessment order not being uploaded in a timely manner, this Court is of the view that the petitioner has shown reasonable cause for the delay. Therefore, this Court is inclined to condone the delay of 193 days in filing the appeal.

6. Accordingly, the writ petition is allowed. The delay of 193 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.

08.04.2025

NCC : Yes / No
Index : Yes / No
smn2

To:-

1.The Appellate Deputy Commissioner (ST),
Goods and Services Tax,
Trichy Division,
2nd Main Road, Ponnagar,
Trichy - 1.

2.The State Tax Officer,
Srirangam Assessment Circle, Trichy,
Trichy – 6.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.9830 of 2025

08.04.2025