

W.P.(MD)No.10690 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.10690 of 2025

and

W.M.P.(MD)Nos.7946 & 7949 of 2025

VTC

Rep. by its Managing Partner

N.Nandakumar

... Petitioner

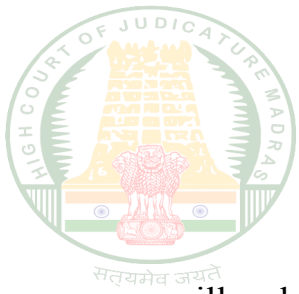
-VS-

1. The State Tax Officer,
Kuzhithurai Assessment Circle,
C.T.Buildings, Kuzhithurai.

2. The Appellate Deputy Commissioner GST Appeals,
Commercial Taxes Buildings,
A.R. Lane Road,
Thirunelveli.

... 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 1st Respondent in GSTIN. 33AAHFV9930B1Z8/2019-20 dated 21/8/2024 for the assessment year 2019-20 passed by the 1st Respondent under section 73 of TNGST Act 2017 and consequential rejection order (ARN AD330125022493K) dated 21/3/2025 issued by the 2nd respondent in Form GST APL-02 and to quash the both as cryptic, non-speaking,



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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 Respondent : 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 21.08.2024 and the order of the second respondent dated 21.03.2025, rejecting the appeal filed by the petitioner against the order of demand.

2. With the consent of both sides, this Writ Petition is taken up for final disposal at the admission stage itself.

3. The petitioner claims to be a trader in cashew nuts 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



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personal hearing, leading to the issuance of an ex-parte assessment order dated 21.08.2024. 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.

4. The petitioner's main grievance is that, due to ill-health of the Proprietor of the petitioner's concern, the petitioner was compelled to file the appeal with a delay of 14 days. The appeal was rejected on account of the said delay. Aggrieved by this, the petitioner has filed the present writ petition.

5. Mr.J.K.Jayaselan, 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.

6. Considering the arguments made by the learned counsel for the petitioner and the learned Government Advocate for the respondents, as



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well as the fact that the delay has occurred only due to ill-health of the Proprietor of the petitioner's concern, 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 14 days in filing the appeal.

7. Accordingly, the writ petition is allowed. The delay of 14 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
PKN

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VIVEK KUMAR SINGH, J.

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