BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.10767 of 2025
and
W.M.P.(MD)Nos.8049 & 8050 of 2025

Trichy Construction Company
Rep. by its Managing Partner
Syed Ibrahim ... Petitioner

-vs-

1. The State Tax Officer Inspection II,
Office of the Joint Commissioner ST Intelligence,
Trichy,
I floor, No.107 B2, Thillai Nagar,
North East Extn, Trichy 18.

2. The Appellate Deputy Commissioner ST,
Goods and Services Tax,
Trichy Vellore Division,
2nd Main Road,
Ponnagar, Trichy 1. ... Respondent

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 33AAAFT4511H1ZM /2021-22 dated 25/3/2024 for the assessment year 2021-22 passed by the 1st Respondent under section 74 of TNGST Act 2017 and consequential rejection order in

Proc. No. Apl No 2784/2024 dated 10/3/2025 issued by the 2nd respondent and to quash the both as cryptic, non-speaking, 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 25.03.2024 and the order of the second respondent dated 10.03.2025, 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 Civil Contractor executing work contract for PWD Department 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 personal hearing, leading to the issuance of an ex-parte assessment order dated 25.03.2024. 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 70 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 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 70 days in filing the appeal.

7. Accordingly, the writ petition is allowed. The delay of 70 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 **24.04.2025**
Index : Yes / No 4/5
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VIVEK KUMAR SINGH, J.

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