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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 24.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11311 of 2025
and
W.M.P.(MD)Nos.8418 & 8419 of 2025

Sree Devee Medicals and General Stores
Rep. by its Proprietor
Srinivasan ... Petitioner

-vs-

1. The Deputy Commissioner (CT),
(First Appellate Authority)
Goods and Services Tax,
Tirunelveli.

2. The Deputy State Tax Officer-2,
Sengottai Assessment Circle
Tenkasi District. ... Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the first respondent vide his order in Reference Number-ZD330325166227H dated 21.03.2025 and quash the same as it is illegal and in gross violations of the principles of natural justice.

For Petitioner : Mr.A.Satheesh Murugan

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

ORDER

This writ petition has been filed challenging the impugned order dated 21.03.2025 passed by the first respondent, rejecting the appeal filed by the petitioner against the order of demand on the ground of delay.

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

3. The petitioner is running a medical shop and due to illness, the petitioner was unaware of the assessment order passed by the second respondent for the Assessment Year 2018-2019. Upon learning about the said order from the second respondent, the petitioner immediately filed an appeal before the first respondent, which was, however, rejected on the ground of limitation.

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4. The petitioner's main grievance is that, due to ill-health, the petitioner was compelled to file the appeal with a delay of 138 days. The appeal was rejected on account of the said delay. Aggrieved by this, the petitioner has filed the present writ petition.

5. Per contra, the 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 petitioner, 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 138 days in filing the appeal.

7. Accordingly, the writ petition is allowed. The delay of 138 days in filing the appeal before the first respondent is condoned and the order

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of the appellate authority/first respondent is hereby set aside. There shall be a direction to the first 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
PKN

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VIVEK KUMAR SINGH, J.

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