BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **30.04.2025**

CORAM:

THE HONOURABLE **MR.JUSTICE VIVEK KUMAR SINGH**

W.P.(MD)Nos.13145 of 2025
and
W.M.P.(MD)Nos.9388 of 2025

V.Rathnam ... Petitioner

-vs-

1. The Assistant Commissioner of GST and Central Excise,
Trichy I Division,
No.1, Williams Road,
Cantonment,
Tiruchirappalli - 620 001.

2. The Commissioner of Gst And Central Excise (Appeals),
Coimbatore, Circuit Office at Trichy,
No.1, Williams Road,
Cantonment,
Trichy - 620 001. ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records of the impugned order-in-original No.219/2022-ST Adjn dated 28/06/2022 having DIN. 20220659XN020000B4CC passed by the 1st respondent as confirmed on account of the impugned order-in-appeal No. 177/2022-ST(TRY) dated 31/12/2024 having DIN. 20241259KV000000C116 passed by the 2nd respondent, and set it aside as illegal and void in the eyes of law.

For Petitioner : Mr.S.Anandh

For Respondents : Mr.N.Dilipkumar

ORDER

This writ petition has been filed challenging the impugned order of demand made by the first respondent dated 28.06.2022, and the consequential order of the second respondent, dated 31.12.2024, rejecting the appeal filed by the petitioner against the order of demand on the ground of delay.

2. The petitioner is doing business of construction of single residential units and due to the accident, the petitioner was unaware of the assessment order passed by the first respondent. Upon learning about the said order from the first respondent, the petitioner immediately filed an appeal before the second respondent, which was, however, rejected on the ground of limitation.

3. The petitioner's main grievance is that the petitioner was compelled to file the appeal with a delay of 87 days. The appeal was rejected on account of the said delay. Aggrieved by this, the petitioner has filed the present writ petition.

4. Per contra, the learned counsel appearing for the respondents would fairly submit that, if the Court finds sufficient and reasonable cause for the delay, appropriate orders may be passed.

5. Heard the learned counsel for the parties and perused the materials available on record.

6. Considering the arguments made by the learned counsel for the petitioner and the learned counsel for the respondents, as well as the fact that the delay has occurred only due to accident 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 87 days in filing the appeal.

7. Accordingly, the writ petition is partly allowed. The delay of 87 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, within a period of six 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.

30.04.2025

NCC : Yes/No
Index : Yes / No
sm

TO:-

1. The Assistant Commissioner of GST and Central Excise,
   Trichy I Division,
   No.1, Williams Road,
   Cantonment,
   Tiruchirappalli - 620 001.

2. The Commissioner of Gst And Central Excise (Appeals),
   Coimbatore, Circuit Office at Trichy,
   No.1, Williams Road,
   Cantonment,
   Trichy - 620 001.

VIVEK KUMAR SINGH, J.

sm

Order made in
W.P.(MD)Nos.13145 of 2025

Dated:
30.04.2025