BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 25.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.11882 of 2025
and
W.M.P.(MD)Nos.8778 and 8779 of 2025

Tvl. Parasakthi Transport,
Rep. by its Proprietor,
1/17, Railway Station,
Nadupatti Manapparai,
Tiruchirappalli,
Tamil Nadu, 621315. ... Petitioner

Vs.

1.The Appellate Deputy Commissioner (ST),
Goods and Services Tax, Trichy -1.

2.The Commercial Tax Officer,
Commercial Tax Department,
Manapparai. ... Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records pertaining in Proc. No. Apl. No.1831/2024, dated 10.03.2025 and quash the same.

For Petitioner : Mr.T.Bashyam

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

ORDER

This writ petition has been filed challenging the order of the first respondent dated 10.03.2025, rejecting the appeal filed by the petitioner against the order of demand.

2. The petitioner is engaged in the transport business and due to lack of GST knowledge and portal access, the petitioner had fully relied on an auditor, 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 12.06.2024. The said order came to the knowledge of the petitioner only on 12.10.2024. The petitioner immediately filed an appeal before the first respondent, which was rejected due to limitation.

3. The petitioner's main grievance is that, due to lack of GST knowledge and portal access, the petitioner had fully relied on an auditor, who also failed to inform the petitioner about the assessment proceedings, the petitioner was compelled to file the appeal with a delay of 7 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 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.

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 Government Advocate for the respondents, as well as the fact that the delay has occurred only due to lack of GST knowledge and portal access, the petitioner had fully relied on an auditor, who also failed to inform the petitioner about the assessment proceedings, 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 7 days in filing the appeal.

7. Accordingly, the writ petition is allowed. The delay of 7 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. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

25.04.2025

Index : Yes / No
Internet : Yes / No

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To

1.The Appellate Deputy Commissioner (ST),
Goods and Services Tax, Trichy -1.

2.The Commercial Tax Officer,
Commercial Tax Department,
Manapparai.

VIVEK KUMAR SINGH, J.

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