BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **30.04.2025**

CORAM:

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

W.P.(MD)No.13153 of 2025
and
W.M.P.(MD)Nos.9396 of 2025

Tvl.Pranav Enterprises,
Represented by its Proprietor,
J.Pankaj Bothra. ... Petitioner

Vs.

1. The Commissioner of Commercial Taxes,
O/o.Principal and Special Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai – 600 005.

2. The Deputy Commissioner (Appeal) (GST),
Commercial Taxes Complex,
AR Line Road,
Palayamkottai,
Tirunelveli District – 627 002.

3. The Assistant Commissioner (ST)(FAC),
Sivakasi-1 Assessment Circle,
Commercial Taxes Building,
NGO Colony, Satchiyapuram,
Sivakasi
Virudhunagar District - 626 124. ... Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari calling for records pertaining to impugned order of the 3rd respondent in Reference No ZD330424229528D/2018-19 dated 29 04.2024.

For Petitioner : Mr.B.Rooban
For Respondents : Mr.J.K.Jayaselan
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order of demand passed by the third respondent dated 29.04.2024.

2. The petitioner is engaged in the business of resale of fast moving consumer goods and due to lack of GST knowledge and portal access, the petitioner had fully relied on a private 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 29.04.2024. The petitioner immediately filed an appeal before the second respondent, which was rejected due to limitation.

3. The petitioner's main grievance is that, since the impugned order came to the petitioner's knowledge only after a lapse of 120 days, the petitioner was compelled to file the appeal with a delay of 49 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 unaware of the impugned order, 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 49 days in filing the appeal.

7. Accordingly, the writ petition is allowed. The delay of 49 days in filing the appeal before the second respondent is condoned. 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 Petition is closed.

30.04.2025

Index : Yes / No
NCC : Yes / No

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VIVEK KUMAR SINGH, J.

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W.P.(MD)No.13153 of 2025

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