BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **30.04.2025**

CORAM:

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

W.P.(MD)Nos.13372 of 2025
and
W.M.P.(MD)Nos.9607 & 9609 of 2025

KNS Constructions,
Represented by its Proprietor,
Nagaraj,
S/o. Karuppiah
No. 85/32, VOC Nagar, Thuvakudimalai,
Trichy – 620 022. ... Petitioner

-vs-

1. Deputy Commissioner of GST & Central Excise,
Tiruchirapalli Division, B Wing, First Floor
No. 1 Williams Road, Cantonment,
Trichy - 620 002.

2. Commissioner of GST and Central
Excise (Appeals), Coimbatore,
Circuit Office at Trichy,
No. 1 Williams Road, Cantonment,
Trichy - 620 002. ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records on the file of the 2nd Respondent and quash the Impugned Order in DIN 20241259K

V000000F34D and Appeal No.A.No.82/2023-ST(TRY) dated 31.12.2024 passed under Section 84 of the Finance Act, 1994 as illegal and not in accordance with law.

For Petitioner : Mr.R.Sivaraman

For Respondents : Mr.N.Dilipkumar

ORDER

This writ petition has been filed challenging the impugned 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 real estate business and due to ill-health, 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 349 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 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 349 days in filing the appeal.

7. Accordingly, the writ petition is allowed. The delay of 349 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 Petitions are closed.

30.04.2025
(1/2)

NCC : Yes/No
Index : Yes / No
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TO:-

1. Deputy Commissioner of GST & Central Excise,
   Tiruchirapalli Division, B Wing, First Floor
   No. 1 Williams Road, Cantonment,
   Trichy - 620 002.

2. Commissioner of GST and Central
   Excise (Appeals), Coimbatore,
   Circuit Office at Trichy,
   No. 1 Williams Road, Cantonment,
   Trichy - 620 002.

VIVEK KUMAR SINGH, J.

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Order made in
W.P.(MD)Nos.13372 of 2025
(1/2)

Dated:
30.04.2025