BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 29.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.12820 of 2025
and
W.M.P.(MD)Nos.9245 and 9247 of 2025

M/s.Abishaik Indane Gas Services,
Represented by its Proprietrix Rahaiyah Bibi,
GSTIN 33AEEPR2516Q1Z7,
No.112,133, Post Office Road, Thuvarankurichy,
Manapparai, Trichy. ... Petitioner

Vs.

1.The State Tax Officer,
Manapparai Assessment Circle,
C.T. Buildings, Manapparai.

2.The Appellate Deputy Commissioner (ST),
Goods and Services Tax,
Trichy and Vellore Division, 2nd Main Road,
Ponnagar, Trichy – 1. ... Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records on the file of the first respondent in GSTIN : 33AEEPR2516Q1Z7/2017-18 dated 20.10.2023 for the assessment year 2017-18 passed by the first respondent under Section 73 of TNGST Act 2017 and consequential rejection order of appeal in Proc. No.Apl. No. 47/2025 dated 10.03.2025 issued by the second respondent and to quash the both as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass order afresh after affording opportunity of personal hearing as contemplated under Section 75(4) of the TNGST Act 2017.

For Petitioner : Mr.N.Sudalai Muthu

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

ORDER

This writ petition has been filed challenging the impugned order of demand passed by the first respondent dated 20.10.2023 and the order of the second respondent dated 10.03.2025, rejecting the appeal filed by the petitioner against the order of demand.

2. The petitioner is a authorised distributor for M/s.Indane Gas and due to lack of GST knowledge and portal access, the petitioner had fully relied on a part-time 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 20.10.2023. When the recovery wing of the first respondent approached the petitioner, the petitioner became aware of the assessment proceedings. The petitioner immediately filed an appeal before the second respondent, which was rejected due to limitation.

3. The petitioner's main grievance is that, due to ill-health of the Proprietrix of the petitioner's concern, the petitioner was compelled to file the appeal with a delay of 94 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 ill-health of the Proprietrix of the petitioner's concern, 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 94 days in filing the appeal.

7. Accordingly, the writ petition is allowed. The delay of 94 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 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.

29.04.2025

Index : Yes / No
Internet : Yes / No
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To

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2.The Appellate Deputy Commissioner (ST),
Goods and Services Tax,
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Ponnagar, Trichy – 1.

VIVEK KUMAR SINGH, J.

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W.P.(MD)No.12820 of 2025

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