BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **30.04.2025**

CORAM:

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

W.P.(MD)Nos.13671 & 13672 of 2025
and
W.M.P.(MD)Nos.9851, 9855, 9859 & 9860 of 2025

Smt.Sakthi Murugan Mala
Proprietor of M/s.S M Traders,
103/A, Bharathiyar Street,
Ariyamanagalam,
Tiruchirappalli – 620 010. ... Petitioner in both W.Ps.

-vs-

1. The Appellate Deputy Commissioner (ST),
   Goods and Services Tax,
   Trichy and Vellore Division,
   2nd Main Road, Ponnagar,
   Trichy 620001.

2. The State Tax Officer,
   Tiruverumbur Assessment Circle,
   Tiruchirappalli – 620 020. ... Respondents in both W.Ps.

PRAYER IN W.P.(MD)NO.13671/2025**:** Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records pertaining to the impugned order dated 19.07.2023 in reference No. ZD330723079156A passed by the 2nd respondent and quash the same.

PRAYER IN W.P.(MD)NO.13672/2025: Petitions filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari to call for the records pertaining to the impugned appellate order dated 10.03.2025 passed in Proc.No.Apl.No.22/2025 passed by the 1st respondent and quash the same.

For Petitioner : Mr.Hari Radhakrishnan
(In both W.Ps)
For Respondents : Mr.J.K.Jayaselan,
(In both W.Ps) Govt. Advocate

COMMON ORDER

The writ petitions have been filed challenging the impugned order of demand made by the second respondent dated 19.07.2023 and the appellate order dated 10.03.2025 by the 1st respondent in Proc.No.Apl.No.22/2025, rejecting the appeal filed by the petitioner against the order of demand on the ground of delay.

2. The petitioner is the supplier of rice barn and the petitioner was unaware of the assessment order passed by the second respondent for the Assessment Year 2018-2019. Upon learning about the said order from the second respondent, the petitioner immediately filed an appeal before the first 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 148 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 assessment 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 148 days in filing the appeal.

7. Accordingly, the writ petitions are disposed of. The delay of 148 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 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 four 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

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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Common Order made in
W.P.(MD)No.13671 & 13672 of 2025

Dated:
30.04.2025