BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.16178 of 2025
and
W.M.P(MD)No.12248 of 2025

Tvl. Sankaranthi and Co.
Represented by its Managing Partner
Mr.Raja,
No.20, Nehru Street,
Ponmalai,
Trichy - 620 004. ... Petitioner

Vs.

1.The Appellate Deputy Commissioner (ST),
Goods and Services Tax,
Trichy and Vellore Division,
12A/26, Ponnagar 2nd Main Road,
Near Guru Inn Apartment,
Trichy - 620 001.

2.The State Tax Officer-Inspection-IV,
Office of the Joint Commissioner (ST),
Intelligence,
No.C/107, B2, Second Floor,
7th Cross Street,
Northeast Extention,
Thillai Nagar,
Trichy – 620018. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records relating to the impugned order No.Proc.No.Apl.No.1786/2024 dated 10.03.2025 by the first respondent and quash the same.

For Petitioner : Mr.B.Raghupathy

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This writ petition has been filed against the impugned order, dated 10.03.2025, passed by the first respondent under Section 107 of the Tamil Nadu Goods and Services Tax Act, 2017, whereby, the appeal filed by the petitioner against the assessment order, dated 15.03.2024 was rejected on the ground that it is filed beyond the condonable period of limitation prescribed under Sections 107 (1) and 107 (4) of the Tamil Nadu Goods and Services Tax Act, 2017.

2. The appeal was filed beyond 25 days of the condonable period. Therefore, the appellate Commissioner has rightly rejected the appeal. The order passed by the first respondent cannot be found fault with, in terms of the decision rendered by the Hon'ble Supreme Court in the case of ***Singh***

enterprises Vs CCE reported in ***(2008) 3 SCC 70*** and in the case of ***CCE and Customs Vs.Hongo India (P) Limited*** reported in ***(2009) 5 SCC 791***. Further, the fact remains that the petitioner had paid the disputed tax before the impugned order has been passed by the respondents. The only issue that survives for consideration is imposition of penalty under Section 74 and interest under Section 50 of the respective Goods and Services Tax enactments.

3. Considering the same, the impugned order is set aside to that extent and the case is remitted back to the first respondent to pass fresh orders on merits without reference to limitation. The first respondent shall endeavour to pass final orders on merits as expeditiously as possible preferably within a period of six months from the date of receipt of a copy of this order.

4. The writ petition stands allowed. There shall be no order as to costs. Consequently, the connected miscellaneous petition is closed.

17.06.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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C.SARAVANAN, J.

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