BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.07.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.18966 of 2025
and
W.M.P(MD)No.14529 of 2025

Tvl.New Zion Furnitures,
Rep by its Proprietor,
R.Bensam
S/o.Rajamoney,
326 A2, First Floor,
Dindigul Road, Opp to APA College,
Palani,
Dindigul District – 624 001. ... Petitioner

Vs.

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

2.The Assistant Commissioner (ST),
Palani-I Assessment Circle,
Integrated Commercial Taxes Building,
Kothaimangalam Post, Palani Taluk,
Dindigul District 626 001. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for records pertaining to impugned order of the second respondent in Reference No.ZD330225161726G/2020-21 dated 17.02.2025 and quash the same.

For Petitioner : Mr.B.Rooban

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

ORDER

Mr.J.K.Jayaselan, leanred Government Advocate takes notice for the respondents.

2. This writ petition has been filed challenging the impugned order of the second respondent in Reference No.ZD330225161726G/2020-21, dated 17.02.2025.

3. The petitioner has approached this Court after the period prescribed for filing an appeal under Section 107 of the respective Goods and Services Tax Act, 2017 has expired.

4. The appeal should have been filed before the Appellate Commissioner within a period of three months ie., on or before 16.05.2025. However, the petitioner fails to file an appeal within such time. The petitioner also did not file the appeal before the Appellate Commissioner along with an application for condonation of delay of another 30 days. The time for filing the appeal within a period of 30 days beyond normal period of limitation also

expired on 16.06.2025. However, the petitioner is slept over the rights. It is submitted that the petitioner has already paid the disputed tax and is only questioning the interest levied under Section 50 and penalty proposed under Section 73 (9) of the Act.

5. Since the petitioner has paid the disputed tax and is questioning only the interest and penalty, liberty is granted to the petitioner to file an appeal challenging the impugned order within a period of 30 days from today. In case, the petitioner files such an appeal within such time, the Appellate Authority shall entertain the appeal and dispose of the same without reference to limitation on merits in its turn after hearing the petitioner as expeditiously as possible.

6. The writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

14.07.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

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Ezhilagam, Chepauk,
Chennai 600 005.

2.The Assistant Commissioner (ST),
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Dindigul District 626 001.

C.SARAVANAN, J.

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