

W.P(MD)No.20560 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 28.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.20560 of 2025

and

W.M.P(MD)No.15938 of 2025

M/s.Sri Kaleeswari Stores,
Rep. by its Partner,
Mr.R.Venkateswaran,
No.133, TSR Big Street,
Kumbakonam,
Thanjavur - 612001.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Office of the Assistant Commissioner (ST),
Kumbakonam Town Assessment Circle,
Kumbakonam,
Thanjavur District.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records of the Impugned order passed by the Respondent in GSTN - 33ABZFS9475M1ZW/2020-2021, along with Form DRC 07 in Ref No.ZD3302252007280, dated 20.02.2025, and quash the same as arbitrary and further direct the respondent to give one more opportunity for personal hearing the petitioner.



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For Petitioner : Mr.S.Muthuvenkataraman

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

ORDER

The petitioner has filed this writ petition challenging the impugned order dated 22.02.2025 passed for the assessment year 2020-2021.

2. An appeal before the Appellate Deputy Commissioner, Goods and Services Tax, Trichy, in terms of Section 107 of the respective Goods and Services Tax enactments ought to have been filed on or before 19.06.2025 within a condonable period of 30 days prescribed under Section 107 of the respective Goods and Services Tax enactments. However, this writ petition has been filed on 21.07.2025 after lapse of another 45 days beyond the condonable period of limitation under Section 107 of the respective Goods and Services Tax Enactments.

3. The learned counsel for the petitioner submits that the petitioner has a fair case on merits and therefore, the petitioner may be allowed to file an appeal before the Appellate Deputy Commissioner (GST) Appeals, Trichy.



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4. On the other hand, the learned Government Advocate for the respondent submits that there is no scope for granting relief sought for in this writ petition in view of the decision of 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***, which has been repeatedly followed by this Court.

5. In fact, he further submits that as per the decision of the Hon'ble Supreme Court in the case of ***Assistant Commissioner (CT), LTU, Kakinada and others vs. Glaxo Smith Kline Consumer Health Care Limited***, reported in ***2020 SCC Online SC 440***, the writ petition is liable to be dismissed.

6. Having considered the arguments advanced by the learned counsel for the petitioner and the learned Government Advocate for the respondent and considering the fact that the petitioner may have a case to interfere with the impugned order and considering the fact that there is a marginal delay of 45 days in approaching this Court, liberty is granted to the petitioner to file an appeal within a period of 15 days from the date of receipt of a copy of this order.



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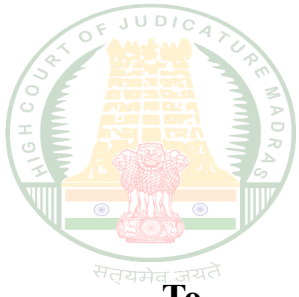
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7. Since there has been a delay beyond the condonable period, the petitioner is directed to pay a sum of Rs.5,000/- to the Women Advocate Association (WAA) (Account No.770357420, Indian Bank, Madurai Bench High Court Branch) as costs. In case the petitioner complies with the same and file a memo together with the appeal before the Appellate Commissioner within such time, the appellate Commissioner shall the number the appeal and dispose of the same on merits and in accordance with law on its turn subject to the petitioner pre-depositing the mandate predeposit as contemplated under Section 107 of the respective Goods and Services Tax Enactments, 2017.

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

28.07.2025

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

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