BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 10.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

W.P.(MD) No.3470 of 2025
and
W.M.P.(MD) No.2458 of 2025

Tvl.Amsan Marketing
GSTIN:33AUNPJ8260E2ZK
No.16/4A, North Street
Asaripallam Post
Mel Asaripallam
Nagercoil
Kanyakumari
Tamil Nadu-629 201
Through its Proprietor Justus Rajan ... Petitioner

-vs-

The Deputy State Tax Officer
Nagercoil-Rural
Kanyakumari District ... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a writ of certiorarified mandamus to call for the records pertaining to the impugned order, dated 01.04.2024, and quash the same as illegal and consequently direct the respondent to reassess the demand.

For Petitioner : Mr.S.Vishnu Kanth

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

ORDER

Though this writ petition has been filed challenging the proceedings of the respondent dated 01.04.2024, having taken note of the objection raised by the learned Additional Government Pleader appearing for the respondent and the view expressed by this Court about availability of alternative remedy, learned counsel for the petitioner submitted that the petitioner would have gone before the appellate authority, but for the fact that the petitioner came to know about the impugned order only recently, by which time, the period of limitation has already expired.

2. Considering the same, especially the fact that the impugned order is notified to the petitioner only through online portal and there is no physical service of the impugned order either by the registered post or otherwise, this Court is of the considered view that this is a fit case, where the petitioner should be allowed to avail the remedy of appeal available under the statute.

3. In view of the same, this writ petition is disposed of by granting liberty to the petitioner to avail the remedy of appeal under Section 107 of the Tamil Nadu Goods and Services Tax Act, 2017, within a period of two weeks from today. In case, if any such appeal is filed by the petitioner within a period of two weeks from today, the appellate authority shall entertain the said appeal on merits without reference to the period of limitation. No costs. Consequently, connected miscellaneous petition is closed.

10.02.2025

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

Note to Office:
Issue order copy today.

krk

To:
The Deputy State Tax Officer,
Nagercoil-Rural,
Kanyakumari District.

MUMMINENI SUDHEER KUMAR, J.

krk

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