



IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 07.06.2024

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.12860 of 2024
and
W.M.P.No.14030 of 2024

Tvl. Sri Sai Traders
Rep. By its Prop. Eswaran Sureshkumar,
105, Guhan Mill Compound,
Nethaji Road, Pollachi.

... Petitioner

-vs-

1. The Deputy Commissioner (ST)
Goods and Services Tax Appeals, Coimbatore
Commercial Tax Buildings,
Coimbatore.

2. The State Tax Officer
Pollachi (West) Assessment Circle,
Pollachi.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus by calling for the records of the First Respondent in his proceedings in MP/GST/614/2024 dated 02.04.2024 and quash the same as illegal



and direct the First Respondent to entertain the appeal filed by the Petitioner on 29.02.2024 and decide it on merits in accordance with law.

For Petitioner : Mr.S.Ramanathan

For Respondents : Mr.V.Prasanth Kiran,
Government Advocate (Taxes)

ORDER

An appellate order dated 02.04.2024 is assailed on the ground that the appellate authority rejected the appeal solely because such appeal was presented 29 days beyond the three month time period. An order dated 31.10.2023 was issued against the petitioner by the second respondent herein. Such order was carried in appeal before the first respondent upon remittance of the prescribed pre-deposit. Such appeal was rejected by the impugned order on the ground that the appeal was presented on 29.02.2024, whereas the period of limitation expired on 30.01.2024.



WEB COPY 2. Learned counsel for the petitioner submits that the appeal was presented within the condonable period under Section 107 of the applicable GST enactments. Therefore, he submits that the appellate authority may be directed to consider and dispose of the appeal on merits.

3. Mr.V.Prasanth Kiran, learned Government Advocate, accepts notice for the respondents. He submits that the appeal was rejected because the petitioner did not present an application for condoning delay.

4. The relevant facts are undisputed. The appellate order records that the order in original was communicated to the petitioner on 31.10.2023. If computed from such date, the three month period elapsed on 30.01.2024, whereas the petitioner is entitled to seek condonation of delay for further 30 days. The appeal was presented



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on 29.02.2024 which is within the said condonable period. On perusal of the order in original, such order was issued without the petitioner being heard. In these circumstances, the interest of justice warrants that the petitioner's appeal be considered on merits by the appellate authority.

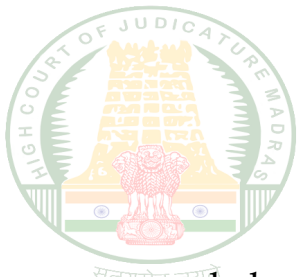
5. For reasons set out above, the impugned order dated 02.04.2024 is set aside and the matter is remanded to the appellate authority. The appellate authority is directed to consider and dispose of such appeal on merits without going into the question of limitation.

6. W.P.No.12860 of 2024 is disposed of on the above terms. Consequently, W.M.P.No.14030 of 2024 is closed. No costs.

07.04.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No

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To

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Goods and Services Tax Appeals, Coimbatore
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SENTHILKUMAR RAMAMOORTHY J.

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