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W.P.No.19277 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.08.2024

CORAM

THE HON'BLE MR.JUSTICE **KRISHNAN RAMASAMY**

W.P.No.19277 of 2024
and WMP Nos.21143 and 21144 of 2024

Tvl.Deepa Traders,
Represented by its Proprietor,
Davey Banumathi Chandrakanth,
1st Floor, 6/19, Baker Street,
Parrys, Chennai-600 001.

...Petitioner

versus

1. The Deputy Commissioner (ST),
GST-Appeal, Chennai-I,
3rd Floor C.T.Annexe Building,
No.1, Greams Road, Chennai-600 006.

2. The State Tax Officer,
Loansquare Assessment Circle,
Integrated Commercial Taxes Office Complex,
Chennai.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the 2nd respondent order dated 08.02.2023 in Reference No.ZD3302230298988 and the records of the 1st respondent pertaining to the impugned order dated



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25.04.2024 passed in RC.No.1157/2024 GSTN:ADWPB1827DIZU and quash the same and consequently direct the respondents to give an opportunity of personal hearing.

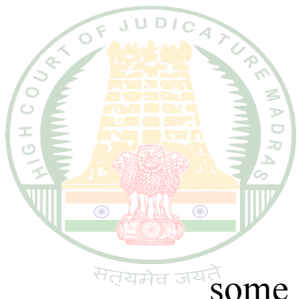
For Petitioner : Mr.P.Suresh Babu

For Respondents : Mr.G.Nanmaran
Special Govt. Pleader (T)

ORDER

This writ petition challenges the impugned order of demand passed by the second respondent dated 08.02.2023 and the order of the first respondent dated 25.04.2024 rejecting the appeal filed by the petitioner against the order of demand.

2. The learned counsel appearing for the petitioner would submit that the petitioner firm runs a wholesale business of selling of painting and he has been regular in filing the monthly returns. However, due to ambiguity in the procedure adopted after the GST enactment, he failed to note the show cause notice dated 19.12.2022 issued by the second respondent showing



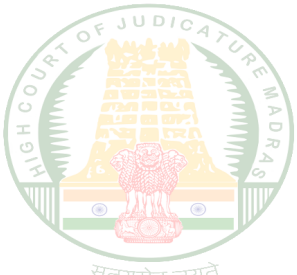
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some discrepancies in GSTR returns. Subsequent thereto, the impugned demand order came to be issued on 08.02.2023 by the second respondent. The petitioner came to know of the demand order only after the respondents initiated coercive steps to recover the demand amount and immediately thereafter, the petitioner filed an appeal before the first respondent, however, with a delay of 285 days. The appeal was dismissed on the ground of delay. The learned counsel submits that the delay is neither wilful nor wanton but due to bonafide reasons and hence, prays for quashing of the impugned orders of the first and second respondent.

3. Per contra, the learned Special Government Pleader appearing for the respondents would fairly submit that if the Court finds sufficient and reasonable cause for the delay, appropriate orders may be passed.

4. Considering the submissions of the learned counsel for the petitioner and the learned Special Government Pleader for the respondents and also considering the fact that the notices were uploaded in the portal, but no hard copy was served on the petitioner, this Court feels that reasonable



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cause has been shown by the petitioner for the delay. Therefore, this Court is inclined to condone the delay of 285 days in filing the appeal.

5. Accordingly, the writ petition is allowed. The delay of 285 days in filing the appeal before the first respondent is condoned and the order of the appellate authority/first respondent is set aside. The first respondent is hereby directed to take up the appeal as if it is filed in time and dispose of the same on merits and in accordance with law, after affording an opportunity of hearing to the petitioner. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

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Index : Yes/No
Neutral Citation : Yes/No

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KRISHNAN RAMASAMY, J.

(sra)

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