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W.P.No.29084 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 01.10.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.29084 of 2024
& W.M.P.Nos.31738 & 31840 of 2024

NRC.Spin Tex,
Rep by its Partner, Thirumoorthy Ramasamy,
277/2, Kuttakattupudhur,
Vellakovil, Tiruppur 638 111

... Petitioner

Vs.

The Assistant Commissioner (ST),
Vellakoil, Tiruppur III,
Tiruppur.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in the impugned order vide Form GST DRC-07 with Ref.No.ZD331223252517M dated 28.12.2023 for the tax period July, 2017 to March, 2018 and quash the same as being contrary to the provision of CGST Act, 2017 and further direct the respondent to enable

1/6



W.P.No.29084 of 2024

the petitioner to rectify human error in the details uploaded in Form GSTR-3B for the month of December, 2017.

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For Petitioner : Mr.Vignesh Kumar K

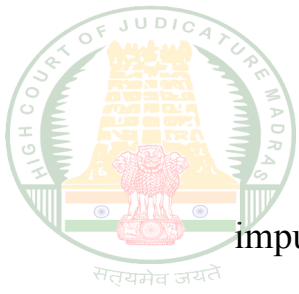
For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order dated 28.12.2023 passed by the respondent.

2. Mr.V.Prashanth Kiran, learned Government Advocate, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that all notices/communications were uploaded by the respondent in the GST Portal. Since the petitioner was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the



W.P.No.29084 of 2024

impugned order was also uploaded by the respondent on 28.12.2023

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without providing any opportunity of personal hearing to the petitioner.

Aggrieved over the said impugned order, an appeal was preferred by the petitioner on 20.05.2024 with a delay of 54 days. However, the said appeal was rejected by the respondent vide order dated 09.07.2024 on the aspect of limitation.

4. Further, he would submit that the respondents have no jurisdiction to entertain the condone delay application and hence, he requests this Court to condone the delay in filing the appeal and grant one last opportunity to present their case before the concerned Appellate Authority.

5. In reply, the learned Government Advocate appearing for the respondents would submit that though all the notices were duly sent by the respondent, the petitioner has only failed to avail the opportunity and hence, the impugned order came to be passed by the respondent. However, he requests this Court to pass appropriate orders by condoning the delay and directing the respondents to take the appeal on record.

3/6



W.P.No.29084 of 2024

WEB COPY

6. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents and also perused the materials available on record.

7. In the case on hand, the petitioner, being unaware of the impugned order, has failed to file their appeal within the prescribed time limit. However, the reasons assigned by the petitioner for non-filing of appeal within the prescribed time appears to be genuine. Therefore, being satisfied with the reasons assigned by the petitioner and also considering the submission made by the petitioner, this Court is inclined to condone the delay in filing the appeal by the petitioner. Accordingly, this Court passes the following order:-

(i) The rejection order dated 09.07.2024 is set aside and the delay of 54 days in filing the appeal before the Appellate Authority is hereby condoned.

(ii) The Appellate Authority is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after



WEB COPY



W.P.No.29084 of 2024

providing sufficient opportunity to the petitioner, as expeditiously as possible.

7. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

01.10.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

The Assistant Commissioner (ST),
Vellakoil, Tiruppur III,
Tiruppur.



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W.P.No.29084 of 2024

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.29084 of 2024
& W.M.P.Nos.31738 & 31840 of 2024

01.10.2024
(1/2)