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W.P.No.29634 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.10.2024

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.29634 of 2024

and

W.M.P.No. 32284 of 2024

M/s. Smrithi Renewable Energy Pvt. Ltd.,
rep. by its Director Mr.C.C.Viswanathan Nair.

.Petitioner

Vs.

The Assistant Commissioner (ST)
Ekkatuthangal Assessment Circle,
No.571, Integrated Registration and Commercial
Taxes Building, Room No.306, 3rd Floor,
Nandanam, Chennai – 35.

...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India
praying for the issuance of a Writ of Certiorari to call for records of the
impugned order passed by the respondent in Form GST DRC-07 Ref
No.ZD330424159356D dated 22.04.2024 and to quash the same.

For Petitioner : M/S.S.Akila

For Respondent : Mr. G.Nanmaran,
Special Government Pleader (T)



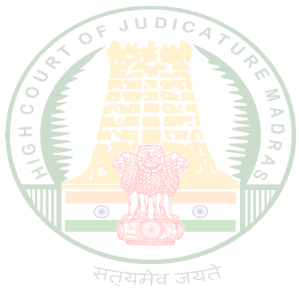
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Order

WEB COPY . With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the respondent dated 22.04.2024 and to quash the same.

3. M/S.S.Akila, learned counsel for the petitioner would submit that the petitioner has been issued with a show cause notice dated 02.02.2024, to which, the petitioner filed reply, thereafter, the respondent issued Summary of the Impugned order in Form GST DRC-8 dated 22.04.2024, which neither the petitioner nor the Accountant engaged by the petitioner was aware, therefore, the petitioner couldn't file Appeal against the impugned dated 22.04.2024 within the limitation period prescribed under the Statue, and having left with no other option, the petitioner has filed the present Writ Petition, challenging the said order dated 22.04.2024.



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4. However, learned counsel for the petitioner would submit that though the petitioner has sought for a larger relief, (viz., seeking to quash the impugned order) suffice it would be, if this Court issues a direction, permitting the petitioner to file appeal before the Appellate Authority, which may be directed to be entertained by the Appellate Authority within rejecting it on the ground of limitation.

5. Mr. G.Nanmaran, learned Special Government Pleader (T) for the respondent submits that since the petitioner has confined the prayer, and only seeks permission of this Court to avail the Appeal remedy, this Court may pass orders, as it deems fit.

6. I have given due consideration to the submissions made on either side and perused the materials available on record.

7. Though the present Writ Petition is filed challenging the order passed by the respondent dated 22.04.2024, however, considering the fact that the petitioner has now restricted their prayer and sought for a direction,



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thereby, permitting the petitioner to file Appeal before the Appellate

Authority against the impugned order, this Court is inclined to issue/pass the following directions/orders:-

i) The petitioner is permitted to approach the Appellate Authority by way of Appeal against the order passed by the respondent dated 22.04.2024, which is impugned herein within a period of 30 days from the date of receipt of a certified copy of this order.

ii) As and when, such an Appeal is filed by the petitioner, the Appellate Authority is directed to entertain the same, on its own merits and pass orders in accordance with law, without rejecting it on the ground of limitation.

iii) Till then, the respondent shall not proceed further pursuant to the impugned order and all further proceeding shall be kept in abeyance and abide by the orders to be passed by the Appellate Authority, in the first hearing of the Appeal, in the event, if the Appeal is filed within 30 days as directed by this Court.



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8. In the result, the Writ Petition is dismissed with liberty, as stated above. No costs. Consequently, connected Miscellaneous Petitions are closed.

14.10.2024

sd

Index : yes/no

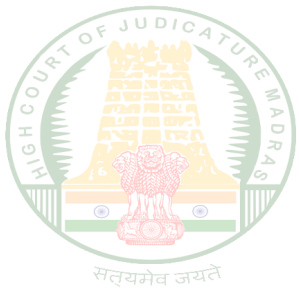
Neutral Citation : yes/no

To

The Assistant Commissioner (ST)
Ekkatuthangal Assessment Circle,
No.571, Integrated Registration and Commercial
Taxes Building, Room No.306, 3rd Floor,
Nandanam, Chennai – 35.

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Krishnan Ramasamy,J.,

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