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By Nidhi, Advocate



Judgment No.: 069
Dt.: 14-02-2024



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Judgment Deals With

Section/Rule	Section 73
Authority	Madras High Court
Case Name	Tvl.GT India Private Limited VS The State Tax Officer
Dated	21 st December, 2023

Brief Facts:

The Department issued notice in Form GST DRC 01A on 01.06.2023, by virtue of which, the petitioner has to file reply on or before 02.07.2023, however, the petitioner filed their reply on the very next day, i.e. on 02.06.2023 and the Department passed the assessment order on the very same date itself, i.e. 02.06.2023. The petitioner was under an impression that the order would be passed after the time limit fixed for filing the reply, i.e. 02.07.2023.

However, Department passed the assessment order on the very same day, on which, reply was filed by the petitioner i.e. 02.06.2023 and the petitioner came to know about the said impugned order only when Department issued recovery notice dated 19.10.2023, which was received by the petitioner on 28.10.2023. Thereafter, the petitioner immediately took steps to file the appeal, however, with a delay.

Contention of Authority:

The appeal has been filed with a delay of 69 days and as per the Statute, the delay in filing the appeal can be condoned upto 30 days.

Findings & Decision of the Court:

It appears that the reasons assigned by the petitioner for the delay in filing the Appeal are reasonable.

Hence, the Court condoned the delay as the petitioner's right to prefer appeal cannot be deprived of on account of the delay, which has occurred beyond their control.

Accordingly, the delay in filing the appeal was condoned and therefore, the Appellate Authority was directed to entertain the appeal filed by the petitioner and dispose of the same, in accordance with law.

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