2024:KER:21165

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

FRIDAY, THE 15TH DAY OF MARCH 2024 / 25TH PHALGUNA, 1945

WP(C) NO. 9220 OF 2024

PETITIONER:

M/S CENTRO PROJECTS AND MARKETING,
\V/650, CENTRO MALL, NEAR PRIVATE BUS STAND
CHANDAPURA, KODUNGALOOR, THRISSUR, PIN – 680 664.

BY ADV AKHIL SURESH

RESPONDENTS:

1 **DEPUTY COMMISSIONER,**
OFFICE OF THE COMMISSIONER,
CENTRAL TAXES AND CENTRAL EXCISE,
CENTRAL REVENUE BUILDING, IS PRESS ROAD, KOCHI,
PIN – 682 018.

2 **ASSISTANT COMMISSIONER,**
CENTRAL TAX & CENTRAL EXCISE, CHALAKUDY DIVISION,
I & II FLOOR,MAJESTIC SQUARE,
NEAR HEAD POST OFFICE, CHALAKUDY, PIN – 680 307

BY ADV P.T.DINESH

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 15.03.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

J U D G M E N T

The petitioner suffered Ext.P3 order of assessment at the hands of the 2nd respondent. Certain portion of the demand confirmed by Ext.P3 is not disputed by the petitioner. It has therefore paid a sum of Rs.54,70,716/-. The petitioner wanted to prefer an appeal against Ext.P3 order. However, the petitioner has not been able to upload its appeal on account of the fact that the payment of Rs.54,70,716/- is not reflected in the portal and therefore the petitioner is required to pay 10% of the total demand in Ext.P3 for maintaining the appeal.

2. The learned Standing Counsel appearing for respondents does not dispute the fact that a sum of Rs.54,70,716/- had been paid by the petitioner during the course of the proceedings. He also states that due to some glitches, the payment of Rs.54,70,716/- is not reflected in the portal.

3. Having heard the learned counsel for the

petitioner and the learned Standing Counsel for the respondents, I am of the opinion that interest of justice will be served by permitting the petitioner to file an appeal manually before the Appellate Authority together with 10% of the amount required to be paid by the petitioner after giving credit to the sum of Rs.54,70,716/- , which has already been paid by the petitioner. Considering the fact that this writ petition was filed on 05-03-2024 and noting that Ext.P3 order was issued on 06-12-2023, I deem it appropriate to further direct that if an appeal is filed as directed above within a period of ten days from today, the same shall be treated as an appeal filed in time against Ext.P3 order.

Writ petition is disposed of as above.

Sd/-

GOPINATH P.

JUDGE

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APPENDIX OF WP(C) 9220/2024

PETITIONER'S EXHIBITS

Exhibit P1	**TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED TO THE PETITIONER BY THE 1ST RESPONDENT**
Exhibit P2	**TRUE COPY OF THE REPLY TO SHOW CAUSE NOTICE DATED 12.10.2023 FILED BY THE PETITIONER**
Exhibit P3	**TRUE COPY OF THE DRC-07/ORDER IN ORIGINAL NO. 07/2023 - GST DATED 06.12.2023 IS ATTACHED**
Exhibit P4	**TRUE COPY OF THE FORM GST APL -01 FORM DATED 29/02/2024**
Exhibit P5	**TRUE COPY OF THE REQUEST FOR RECTIFICATION FILED BY THE PETITIONER WITH THE RESPONDENT**