

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.07.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. Nos.13595, 13597 and 13598 of 2021
and WMP Nos.14465, 14466, 14469, 14471, 14472
and 14473 of 2021

Sun Moon Trading Company
No.11/3, K.V.Apartment,
Chakkarani Street,
Maduvankarai, Guindy,
Chennai - 600 032.
rep. By its Proprietor Rizwan Ali

...Petitioner in the above W.Ps
Vs.

State Tax Officer - 2
Central Intelligence Cell
Intelligence -2
No.1, PAPJM Buildings,
Second Floor, Greams Road,
Chennai - 600 006.

...Respondent in the above W.Ps

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying to issue Writ of Certiorarified Mandamus calling for the records culminated in the impugne dproceedings in ref.GSTIN:33AGKPA5514B1Z5/2017-18,2018-19 and 2019-20 dated 17.02.2021 respectively passed by the respondent, and quash the same as illegal, wholly without jurisdiction and in violation of the principles of natural justice and consequently direct the respondent to pass fresh order after affording an opportunity of cross examination of the sellers to the petitioner.

For Petitioner : Mr.R.Prabhakaran
(all wps)

For Respondents : Mr.TNC.Kaushik
(all wps)

Government Advocate

C O M M O N O R D E R

After arguing the matter for some time, learned counsel for the petitioner would state that the petitioner would file appeals before the first Appellate Authority insofar as the factual aspects of the matter are to be gone into for resolution of the issues that arise.

2. Thus, the petitioner is permitted file appeals before the first Appellate Authority within a period of eight (8) weeks from today. Upon satisfaction of all statutory conditions including pre-deposit, the Registry of the first Appellate Authority shall entertain the appeals, if filed by the petitioner within the aforesaid stipulated date, without reference to limitation.

3. These Writ Petitions are disposed. No costs. Connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To

State Tax Officer - 2
Central Intelligence Cell
Intelligence -2
No.1, PAPJM Buildings,
Second Floor, Greams Road,
Chennai - 600 006.

+1cc to the Government Pleader, S.R.No.30935

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AR(CO)

CT(13/07/2021)