



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.08.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.17261 and 17265 of 2021
and
WMP Nos.18275 and 18279 of 2021

Tvl. City Mobiles
represented by its Proprietor
A.S.Sivalingam

...Petitioner in both W.Ps

Vs

The State Tax Officer,
Dharmapuri.

... Respondent in both W.Ps

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari calling for the records on the file of the respondent in GSTIN-33BCRPS0395E1ZC/2018-2019/DRC-01 & SCN.No.1/20-21 and GSTIN-33BCRPS0395E1ZC/2019-2020/DRC-01 & SCN.No.2/20-21, both dated 03.11.2020 and quash the same as being without jurisdiction, authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan in both WPs

C O M M O N O R D E R

The petitioner has, under cover of e-mail dated 18.08.2021, sought leave to withdraw this Writ Petition with permission to file statutory appeals in terms of Section 107 (1) of the Tamil Nadu Goods and Services Tax Act, 2017.

2. Though the period for filing of statutory appeal is only three months from the date on which the order is received, in this case December, 2020, the Supreme Court in Re: Cognizance for Extension of Limitation dated 23.03.2020, 06.05.2020, 10.07.2020, 08.03.2021 and 14.03.2021 and 27.04.2021 has extended the limitation, which is current.

3. The request for withdrawal is accepted and these Writ Petitions are dismissed as withdrawn. Liberty is granted to the petitioner to file appeals within a period of two weeks from today. Upon filing of appeals along with pre-deposit of 10%, the provisions of Section 107 provide for an automatic stay of the balance. In such circumstances, upon filing of the appeals along with pre-deposit and intimation



of the same to the Assessing Authority the attachment of the bank account of the petitioner will stand lifted forthwith. No costs. Connected Miscellaneous Petitions are also dismissed.

WEB COPY

Sd/-

Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

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To

1.The State Tax Officer,
Dharmapuri.

2.The Section Officer,
ER Section, High Court,
Madras-104

+lcc to the Government Pleader, S.R.No. 41832

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PCH (CO)

GN (17/09/2021)