



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.02.2022

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.No.1216 of 2022

and

W.M.P.Nos.1297 & 1299 of 2022

(Through Video Conferencing)

M/s.K.I. (International) Limited,
Represented by its Director,
Vinod Kothari,
No.664, T.H.Road,
Chennai - 600 081.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Tondiarpet Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Road,
Chennai - 600 003.

... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the order passed by the respondent in GSTIN: 33AACCK6186E1ZM/2017-2018 dated 22.09.2021 and quash the same as arbitrary, contrary to the provisions of the Act, without authority of law and unsustainable in law.

For Petitioner : Mr.M.A.Mudimannan

For Respondent : Mr.Richardson Wilson
Additional Government Pleader

ORDER

Mr.Richardson Wilson, learned Additional Government Pleader takes notice on behalf of the respondent.

2. The petitioner has an alternate remedy against the impugned order dated 22.09.2021. The petitioner has also admitted the tax liability and had agreed to remit the excess refund claim in response to the notice dated 16.08.2021 issued by the respondent. Therefore, there is no merits in the present writ petition. Consequently, I am not inclined to entertain this writ petition.



3. However, liberty is given to the petitioner to file a statutory appeal before the Appellate Commissioner within a period of thirty days from the date of receipt of a copy of this order. In case, such appeal is filed before the Appellate Commissioner within such time, the Appellate Commissioner shall entertain and dispose the same on merits and in accordance with law within a period of four weeks from the date of receipt of a copy of this order subject to the petitioner pre-depositing the amount under the statute.

4. Needless, to state the petitioner shall be heard before the final orders are passed in the proposed appeal to be filed by the petitioner.

5. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS-II)

//True Copy//

Sub Assistant Registrar

rgm/arb

To

The Assistant Commissioner (ST),
Tondiarpet Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Road,
Chennai - 600 003.

Copy to:

The Appellate Commissioner (ST),
Tondiarpet Assessment Circle,
Integrated Commercial Taxes Road,
Chennai - 600 003.

+1cc to Mr.K.Jayachandran, Advocate SR. No.6053
+1cc to Special Government Pleader (Taxes) SR. No.6624

W.P.No.1216 of 2022

and

W.M.P.Nos.1297 & 1299 of 2022

JPII (CO)
PR (21/02/2022)