



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.03.2022

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. (MD) .No.3412 of 2022

and

W.M.P. (MD) .No.2986 of 2022

M.Karuppasamy

... Petitioner

Vs.

- 1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.
- 2.The State Tax Officer (Adjudication-1),
Office of the Joint Commissioner (ST) - (Intelligence),
Commercial Taxes Building,
A.R.Line Road,
Palayamkottai,
Thirunelveli - 627 002.
- 3.The Assistant Commissioner (ST),
Palayamkottai Assessment Circle,
Commercial Taxes Building,
A.R.Line Road,
Palayamkottai,
Thirunelveli - 627 002.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records pertaining to the impugned proceedings of the second respondent in GSTIN.33BDDPK3701P1ZL/2020-21, dated 10.11.2021 and quash the same.

For Petitioner	:	Mr.B.Rooban
For Respondents	:	Mr.M.Prakash, Special Government Pleader.

ORDER

The learned counsel for the petitioner seeks liberty to with draw the writ petition with liberty to file a statutory appeal



before the Appellate Authority under the provisions of the Tamil Nadu Goods and Services Act, 2017.

2. Recording the above submission, the writ petition is dismissed as with drawn with liberty to file a statutory appeal before the Appellate Authority. No costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(Records)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

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To

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai - 600 005.

2.The State Tax Officer (Adjudication-1),
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Commercial Taxes Building,
A.R.Line Road,
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Thirunelveli - 627 002.

+1 CC to M/s.SPL GP (SR-12530[F] dated 16/03/2022)

**W.P. (MD) .No.3412 of 2022
14.03.2022**

ck(CO)

TR(28.03.2022) 2P 5C