



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.03.2022

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. (MD) .No.3386 of 2022

and

W.M.P. (MD) .No.2967 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),
O/o 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/2021-22, 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 withdraw 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 with drawn with liberty to the petitioner to file a statutory appeal before the Appellate Authority. No costs. Consequently, the connected Miscellaneous Petition is closed.

3. The petitioner appears to have been served with physical copy of the order. However, the order copy has not been uploaded. Considering the same, the respondents are directed to upload the same so that the appeal can be filed and numbered. The said exercise is directed to be carried out by the respondents within a period of 30 days from the date of receipt of copy of this order. The petitioner shall file such appeal against the said order within a period 30 days from the date of uploading of the aforesaid order. In case, the impugned order is not upload within such time, the petitioner shall file his appeal manually.

Sd/-

Assistant Registrar(CS-III)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

sn

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),
O/o 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.

+1 CC to M/s.SPL GP (SR-12525[F] dated 16/03/2022)

W.P. (MD) .No.3386 of 2022
14.03.2022

kg (CO)
TR(24.03.2022) 3P 5C