



W.P.(MD)No.18565 of 2021

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.11.2022

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.18565 of 2021

and

W.M.P.(MD)No.15324 of 2021

T.Kumaran Traders,
No.3, Thulukanthamman Koil Street,
G.M.Pet, Royapuram,
Chennai - 600 0013.

... Petitioner

Vs.

The State Tax Officer, (FAC)
Kovilpatti - I,
Taluk Office Building,
Ettaiyapuram Road,
Kovilpatti – 627 701.

... Respondent

PRAYER : Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the Respondent in TIN.No.33135862506/2014-15 dated 24.08.2021 and quash the same.



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For Petitioner : Mr.R.Kumar
For Respondent : Mr.M.Prakash
Additional Government Pleader

ORDER

The impugned order passed by the Respondent dated 24.08.2021, is under challenge in this Writ Petition.

2.When the matter is taken up for hearing, it is submitted by the learned Counsel appearing for the Petitioner that the Petitioner may be granted liberty to file an Appeal.

3.Recording the same, this writ petition is disposed of. No costs. If so advised the Petitioner may file an appeal, within in a period of four weeks, from the date of receipt of a copy of this order and the time spent in pursuing the Writ Petition under the bonafide belief that the Petitioner can successfully question the impugned order by way of Writ Petition would be



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excluded for the purpose of reckoning the limitation if appeal is filed.

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Consequently, connected miscellaneous petition is closed.

29.11.2022

Index : Yes / No

Speaking Order : Yes / No

lr

To

The State Tax Officer, (FAC)

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MOHAMMED SHAFFIQ, J.

lr

**W.P.(MD)No.18565 of 2021
and
W.M.P.(MD)No.15322 of 2021**

29.11.2022