



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Civil Appellate Jurisdiction

Thursday, the Sixteenth day of June Two Thousand
and Twenty Two

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PRESENT

The Hon`ble Mr.Justice M.NIRMAL KUMAR

WMP (MD) Nos.16054 & 16049 of 2021
in
WP (MD) Nos.13258 & 13750 of 2021

Thirugnanam Chandraprakash
Proprietor of
Tvl.Sree Easwaren Tools and Services

... Petitioner in
WMP (MD) .No. 16054/2021

Balasubramanian Deppalakshmi
Proprietor of

Tvl.Akshayaa Tools and Services ... Petitioner in
WMP (MD) .No. 16049/2021

Vs

The State Tax Officer
Mailamchandi Ii Assessment Circle,
Trichy 20.

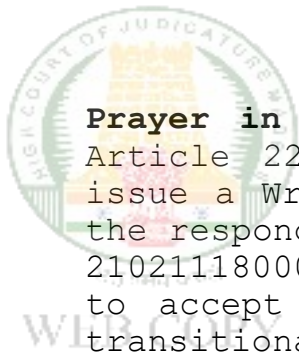
... Respondent in
WMP (MD) .No. 16054/2021

The State Tax Officer
Gandhimarket Assessment Circle,
Trichy 20.

... Respondent in
WMP (MD) .No. 16049/2021

Prayer in WMP(MD)Nos.16054 & 16049 of 2021 :- Writ Miscellaneous Petitions filed under Article 226 of Constitution of India, to restore W.P.(MD)Nos.13258 & 13750 of 2020 dated 05.10.2021 on the file of this Hon'ble Court and thus render justice.

Prayer in WP(MD)No.13258 of 2020 :- Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a writ of certiorarified mandamus or any other appropriate writ, order or direction calling for the records of the respondent in Form GST DRC-02 dated 05/02/2020 bearing reference no.210211180000471 and quash the same and further direct the respondent to accept the manually filed TRAN-1 dated 13.12.2019 and allow the transitional input tax credit availed therein.



Prayer in WP(MD)No.13750 of 2020 :- Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorarified Mandamus calling for the records of the respondent in Form GST DRC-02 dt 23.1.2020 bearing reference no. 210211180000472 and quash the same and further direct the respondent to accept the manually filed TRAN-1 dt 13.12.2019 and allow the transitional input tax credit availed therein.

ORDER:- These Writ Miscellaneous Petitions coming on for orders on this day and upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of Mr.A.Srinivasan for Mr.Adithya Reddy, Advocate for the Petitioner in both WMPs and of Mr.P.Subbaraj, Special Government Pleader for the Respondent in both WMPs this Court made the following order:-

On being satisfied with the reasonings given in the affidavits and on hearing the learned counsel for the petitions, this court in the view that the writ petition requires further hearing. Hence the orders dated 05.10.2021 is setaside and the Writ Petition is restored to file.

Post the Writ peitions for hearing on 06/07/2022.

Sd/-

Assistant Registrar(CS-III)

// True Copy //

/06/2022

Sub Assistant Registrar(CS)

TO

1.The State Tax Officer
Mailamchandi Ii Assessment Circle,
Trichy 20.

2.The State Tax Officer
Gandhimarket Assessment Circle,
Trichy 20.

Copy to:

The Section Officer,
Writ Section,
Madurai Bench of Madras High Court, Madurai.



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WMP(MD). No.16054 of 2021

ORDER DATED : 16/06/2022

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ORDER

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WMP(MD)Nos.16054 & 16049 of 2021
in
WP(MD)Nos.13258 & 13750 of 2021
Giving direction and etc.
as stated within.

KB (23.06.2022) 3P 4C