



W.P. (MD) No. 28436 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.12.2022

C O R A M

THE HONOURABLE MR.JUSTICE P.D.AUDIKESAVALU

W.P. (MD) No. 28436 of 2022

and

W.M.P.(MD)No. 22450 of 2022

M/s.Sierra Engineering and
Construction (India) Pvt., Ltd.,
Rep. by its Director A.Arul Thakshanan

... Petitioner

Vs.

The State Tax Officer (Intelligence),
Roving Squad Team,
Trichy.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the Respondent relating to the impugned order vide No. OR 96/22-23 dated 16.07.2022, passed by him and to quash the same as illegal and against the principles of natural justice and consequently direct the Respondent to refund the amount of Rs.8,26,956/- paid towards the penalty imposed on the petitioner's company and collected by the Respondent on 16.07.2022.



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For Petitioner : Mr. K.M.Malarmannan
For Respondent : Mr. M.Senthil Ayyanar
Additional Government Pleader

ORDER

Heard Mr. K.M.Malarmannan, Learned Counsel for the Petitioner and Mr. M.Senthil Ayyanar, Learned Additional Government Pleader for the Respondent, and perused the materials placed on record, apart from the pleadings of the parties.

2. When it was pointed out that the Petitioner has got an effective alternative remedy to challenge the proceedings in OR 96/22-23 dated 16.07.2022 passed by the Respondent, which is impugned in this Writ Petition, by filing an appeal under Section 107 of the Central Goods and Services Tax Act, 2017, Learned Counsel for the Petitioner seeks permission of the Court to withdraw the Writ Petition with liberty to resort to the aforesaid procedure and he has made an endorsement to that effect in the court record.



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In view of the same, the Writ Petition is dismissed as withdrawn, granting such liberty. It is made clear that for the purpose of reckoning limitation for availing the aforesaid remedy, the period from the date of filing of the Writ Petition, viz., 15.12.2022, till the date on which the certified copy of this order is made ready by the Registry, shall be excluded. Consequently, the connected Miscellaneous Petition is closed. No costs.

19.12.2022

Index : Yes/No

Internet : Yes/No

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Note: (i) Issue order copy by 22.12.2022.

(ii) Registry is directed to return the original copy of the impugned order under written acknowledgment after retaining a copy of the same for record.

TO:

The State Tax Officer (Intelligence),
Roving Squad Team,
Trichy.



WEB COPY



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P.D.AUDIKESAVALU,J.

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