



W.P.No.4923 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.02.2023

CORAM

THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P.No.4923 of 2023
and
W.M.P.No.4937 of 2023

Tvl. Makesh Kumar Mills Pvt Ltd.,
Represented by its Proprietor
R.Balasubramaniam.

... Petitioner

Vs.

Assistant Commissioner (ST),
Tiruppur Central - II Circle,
Tiruppur.

... Respondent

PRAYER: Writ Petition has been filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the files of the respondent in GSTIN:33AARPM5479J1ZM/2017-18 dated 01.09.2022 and quash the same as being without its jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.TNC. Kaushik
Additional Government Pleader



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ORDER

This Writ Petition has been filed challenging an order dated 01.09.2022 in respect of the assessment year 2017-18, levying interest and penalty on the petitioner.

2. The petitioner has challenged the impugned order on the following grounds:

a) The impugned order is contrary to the principle laid down in the Judgment rendered in W.P.No.4468 of 2020 in the case of M/s.Maansarovar Motors Private Limited Vs. The Assistant Commissioner, Poonamallee Division, Chennai Outer Commissionerate, C-48, TNHB Building, Anna Nagar, Chennai - 600 040 and Others;

b) The impugned order is contrary to the Judgment rendered in W.P.No.15340 of 2022 dated 21.06.2022 in the case of G.K.Shetty Builders Pvt. Ltd. Vs. Joint Commissioner, Chennai and Others.

3. As seen from the impugned order, there is no violation of principles of natural justice. Hence, the Writ Petition is not maintainable.



The Judgments relied upon by the petitioner referred to supra, can very well be produced by the petitioner before the Statutory Appellate Authority.

4. Learned counsel for the petitioner would now submit that the petitioner is willing to file the Statutory Appeal as against the impugned order, provided the petitioner is granted sufficient time to file the same.

5. This Court is of the considered view that one month time will suffice for the petitioner to file the Statutory Appeal as against the impugned order dated 01.09.2022 passed in GSTIN:33AARFM5479J1ZM/2017-18.

6. For the foregoing reasons, this Writ Petition is disposed of by directing the petitioner to approach the Statutory Appellate Authority if aggrieved by the impugned order dated 01.09.2022 for GSTIN:33AARFM5479J1ZM/2017-18 within a period of one month from the date of receipt of a copy of this order.



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7. The Statutory Appellate Authority shall entertain the said Appeal if the same is filed within the stipulated time as fixed by this Court without reference to limitation.

8. With the aforementioned directions, this Writ Petition is disposed of. No Costs. Consequently, the connected Writ Miscellaneous Petition is closed.

21.02.2023

Index : Yes/No
Speaking Order : Yes / No
Neutral Citation Case: Yes / No
ab



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To

Assistant Commissioner (ST),
Tiruppur Central - II Circle,
Tiruppur.



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ABDUL QUDDHOSE. J.,

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**21.02.2023
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