



WEB COPY



W.P.No.11497 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.04.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.11497 of 2023

and

W.M.P.Nos. 11385 & 11391 of 2023

K.Mohan

.. Petitioner

VS

1.The Joint Commissioner of GST & Central Excise,
Office of the Commissioner of GST & Central Excise,
Chennai South GST Commissionerate,
692, Anna Salai, MHU Complex,
Nandanam, Chennai – 600 035.

2.The Assistant Commissioner of GST & Central Excise,
Guindy Division, Chennai South GST Commissionerate,
8th Floor, MHU Complex, 692, Anna Salai,
Nandanam, Chennai – 600 035.

.. Respondents

Petition filed under Article 226 of the Constitution of India praying to issue writ of certiorari to call for the records connected with Order-in-Original No.15/2022 ST JC dated 30.08.2022 passed by the 1st respondent herein and to quash the same for having been passed in gross violation to the principles of natural justice, contrary to law and without jurisdiction.

For Petitioner : Mr.N.Viswanathan

For Respondents : Mr.Mohanamurali
Senior Panel Counsel



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ORDER

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This writ petition has been instituted beyond limitation provided for filing of statutory appeal under the Central Goods and Services Tax Act, 2017.

2. Upon hearing both parties, the request of the petitioner for withdrawal of the writ petition is acceded to and the petitioner is granted liberty to approach the statutory authority by way of first appeal. Mr.Mohanamurali, learned Senior Panel Counsel, who appears for the respondents, fairly does not object to this request.

3. Such appeal, if filed within a period of four weeks from the date of receipt of this order, shall be entertained without reference to limitation but ensuring compliance with all other statutory conditions, including pre-deposit, and disposed in accordance with law.

4. This writ petition is dismissed, though with liberty. No costs. Connected miscellaneous petitions are closed.

20.04.2023

Index:Yes/No
Neutral Citation:Yes
ssm



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To:

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DR. ANITA SUMANTH,J.

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