



W.P.No.12314 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 24.04.2023

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.12314 of 2023 and
WMP Nos.12147 and 12148 of 2023

Sri Vinayaka Earth Movers,
Ram Nivas, Bodhupatty East Street,
Paramathi Road,
Namakkal

... Petitioner

Vs

The State Tax Officer,
Namakkal Rural,
Namakkal.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records on the files of the respondent in Reference Number: GSTIN 33ACOF51200L1Z8/2018-19 dated 28.10.2022 and quash the same.

For Petitioner : Mr.R.Senniappan

For Respondent : Mr.TNC.Kaushik
Additional Government Pleader



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ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader accepts notice for the respondent and is armed with instructions to enable this Court to dispose the matter finally, even at the stage of admission.

2. The impugned order is dated 28.10.2022 and hence the present Writ Petition instituted on 10.04.2023 is beyond the period of statutory limitation. When this was pointed out, learned counsel for the petitioner would seek leave to approach the statutory authority by way of first appeal.

3. Mr.Kaushik has no objection to this Court accepting the request of the petitioner.

4. Hence, Appeal, if any, filed by the petitioner within a period of four (4) weeks from date of receipt of a copy of this order, shall be entertained by the appellate authority without reference to limitation, but ensuring compliance with all other statutory conditions, including pre-deposit.

5. This Writ Petition and the connected Miscellaneous Petitions are dismissed with liberty as above. No costs.

24.04.2023

Index : Yes / No

Speaking/non-speaking Order

Neutral Citation: Yes/No

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To

The State Tax Officer,
Namakkal Rural,
Namakkal.



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Dr.ANITA SUMANTH,J.

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