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W.P.Nos.12836, 12840 and 12844 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 25.04.2023

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.12836, 12840 and 12844 of 2023
and WMP Nos.12640, 12641, 12630, 12634 and 12636 of 2023

M/s.Sri Murugan Metal Mart
represented by its Proprietor
Alagarsamy Kaliappa Chettiar

... Petitioner in the above W.Ps

Vs

The Assistant Commissioner (ST)(FAC)
Nethaji Road Circle,
Commercial Tax Office Building,
Brough Road,
Erode – 638 001.

.... Respondent in the above W.Ps.

PRAYER in W.P.No.12836 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the respondent in Order No.GSTIN:33AMBPK6585B12A/2018-19 dated 19.04.2021 and quash the same.

PRAYER in W.P.No.12840 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the



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records of the respondent in DRC-16 Reference No.293/2021/A3 dated 30.01.2023 and quash the same.

PRAYER in W.P.No.12844 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the respondent in DRC-07 Reference No.ZD3304220050629 dated 13.4.2022 read with Order No.GSTIN:33AMBPK6585B12A/2018-19 dated 11.04.2022 and quash the same.

In all W.Ps

For Petitioner : Mr.G.Derrick Sam
For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, learned counsel accepts notice for the respondent and is armed with requisite instructions to enable final disposal of these matters, even at the stage of admission.

2. Order dated 19.04.2021 challenged in W.P.No.12836 of 2023 is of no consequence, since the same has been revised by order dated 11.04.2022, which is challenged in W.P.No.12844 of 2023. Hence, the petitioner does not pursue W.P.No.12836 of 2023. Mr.Derrick has made an endorsement to this effect. Recording the same, W.P.No.12836 of 2023 is dismissed as not withdrawn.

3. As far as order impugned in W.P.No.12844 of 2023 is concerned, the order is dated 11.04.2022 and as per Section 107 of the Tamil Nadu Goods and



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Services Tax Act, 2017, the time to file a statutory appeal is 90 + 30 days upon condonation. The said 120 days would expire on 10.08.2022. The petitioner is stated to have continuously unwell from that time and had been admitted for diabetic foot sugery. The discharge summary is placed at page 37 of the typed set of papers filed in W.P.No.12840 of 2023.

4. Though the admission and discharge are in the month of November, 2022, it is petitioner's say that he was unwell even prior thereto and he seeks liberty to approach the appellate authority to file a statutory appeal.

5. On the basis of the request as above and as Ms.Amirtha fairly does not object to the same, the petitioner is permitted to approach the appellate authority by way of statutory appeal. Appeal, if any, filed within a period of three (3) weeks from today, shall be entertained by the Appellate Authority without reference to limitation but ensuring compliance with all other statutory conditions, including pre-deposit. W.P.No.12844 of 2023 stands dismissed, though with liberty.

6. In light of the aforesaid order, notice for recovery dated 30.01.2023 is set aside. It is made clear that if the appeal is not filed within the time stipulated in the aforesaid Writ Petition, there is no intervention as far as recovery notice dated 30.01.2023 is concerned and the respondent is at liberty



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to proceed with the matter in accordance with law. W.P.No.12840 of 2023 stands disposed as above.

7. No costs. Connected Miscellaneous Petitions are closed.

25.04.2023

Index : Yes / No

Speaking Order

Neutral Citation: Yes/No

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Note: Registry is directed to issue this order on or before 26.04.2023.

To

The Assistant Commissioner (ST)(FAC)

Nethaji Road Circle,

Commercial Tax Office Building,

Brough Road, Erode – 638 001.

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and WMP Nos.12640, 12641, 12630, 12634 and 12636 of 2023