



WEB COPY



W.P.No.16600 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.06.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.16600 of 2023

and

W.M.P.Nos.15897 & 15899 of 2023

M/s.Cauvery Extrusions Private Limited,
Represented by its Managing Director - N.Ramkumar,
S.F.No.245/2B, Mettuvavi Village,
Pollachi Taluk,
Coimbatore - 641 202.

.. Petitioner

Vs

The Assistant Commissioner (ST),
Saravanampatti West Circle,
Coimbatore - 641 018.

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records on the files of the Respondent in its impugned proceedings made in GSTIN:33AAECC5619A1Z8/2017-18 dated 30.06.2022 and the consequential order made in Form GST DRC-07 (Summary of the order) in Reference No.ZD330722000137Z dated 01.07.2022 quash the same.



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For Petitioner : Mr.S.Rajasekar

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mr.Rajasekar, learned counsel for the petitioner would submit that the petitioner prefers to approach the revenue authorities by way of statutory appeal.

2. The impugned order is dated 30.06.2022 and thus time for filing of statutory appeal has elapsed. However, since some explanation for delay has been set out in paragraph 10 of the affidavit accompanying the Writ Petition and since Mrs.Vasanthamala, learned Government Advocate, who accepts notice for the respondent does not very seriously contest the request of the petitioner for availment of statutory appeal, while dismissing the challenge to the impugned order, the petitioner is granted liberty to challenge the same by way of first appeal.

3. Appeal, if any, filed 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.



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Connected Miscellaneous Petitions are also dismissed.

06.06.2023

Index:Yes/No
Speaking/Non-speaking order
Neutral Citation:Yes/No
sl

To

The Assistant Commissioner (ST),
Saravanampatti West Circle,
Coimbatore - 641 018.



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DR. ANITA SUMANTH,J.

sl

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