



WEB COPY



W.P.No.16981 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 07.06.2023

CORAM

THE HONOURABLE MR. JUSTICE M.DHANDAPANI

W.P.No.16981 of 2023
and WMP.Nos.16183 & 16185 of 2023

Banu Gas Agency
Rep. by its Partner
J.Shakila Banu
No.15, Chokkanathan Nagar
1st Street, Maduravoyal,
Chennai - 600 095

... Petitioner

Vs

Deputy Commercial Tax Officer
Thiruvallur Assessment Circle
No.4/109, GST Building,
2nd Floor, Chennai Bangalore Highway
Chennai-600 123

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India

praying to issue a Writ of Certiorarified Mandamus, to call for the impugned proceedings of the respondent passed in GSTIN: 33AAPFB4922K1ZB/2018-19 dated 07.04.2022 and quash the same and further direct the respondent to redo the adjudication in accordance with the law after granting sufficient personal hearing.



W.P.No.16981 of 2023

For Petitioner
For Respondents

: Mr.N.Murali
: Mrs. K.Vasanthamala
Government Advocate (Tax)

ORDER

Mrs.K.Vasantha Mala, learned Government Advocate (Tax) accepts notice for the respondent. In view of the consent expressed by the learned counsel appearing on either side, this Writ petition is taken up for disposal, even at the stage of admission.

2. This writ petition has been filed challenging the impugned proceedings of the respondent passed in GSTIN: 33AAPFB4922K1ZB/2018-19 dated 07.04.2022.

3. Learned counsel for the petitioner submits that against the order passed by the original authority viz., Deputy Commercial Tax Officer, Thiruvallur Assessment Circle dated 07.04.2023, there is an effective appeal remedy available before the Deputy Commissioner (Appeal), Chennai (South) Division. Hence, this court may grant liberty to the petitioner to file an appeal before the appellate authority, within a time frame that may be fixed by this court.

4. Heard both sides and perused the material available on record.



W.P.No.16981 of 2023

5. Considering the facts and circumstances and there being no objection raised by the learned Senior Standing counsel appearing for the respondent, this Court directs the petitioner to file an appeal before the appellate authority i.e., Deputy Commissioner (Appeal), Chennai (South) Division, within a period of two (2) weeks from date of receipt of a copy of this order and thereafter, the appellate authority is directed to dispose of the same within a period of twelve (12) weeks, after hearing the petitioner.

6. This Writ petition is disposed of in the aforesaid terms. No costs. Connected Miscellaneous petitions are closed.

mpl

07.06.2023

Index : Yes / No

Speaking Order / Non Speaking Order

Neutral Citation: Yes/No

To

Deputy Commercial Tax Officer
Thiruvallur Assessment Circle
No.4/109, GST Building,
2nd Floor, Chennai Bangalore Highway
Chennai-600 123



WEB COPY



W.P.No.16981 of 2023

M.DHANDAPANI, J.

mpl

W.P.No.16981 of 2023
and WMP.Nos.16183 & 16185 of 2023

07.06.2023