



WEB COPY



W.P.No.20025 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.07.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.20025 of 2023

and

W.M.P.Nos.19378 and 19380 of 2023

K.Sankaran

... Petitioner

Vs.

The Deputy State Tax Officer,
Perur Assessment Circle,
Coimbatore.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent pertaining to his notice dated 20.10.2022 in DRC-01A and quash the same.

For Petitioner : Mr.K.Rahul
for Mr.Deepan Uday

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate



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ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice on behalf of the respondent.

2. Although the petitioner has challenged the impugned Notice bearing GST DRC-01A dated 20.10.2022 issued under Rule 142 of the GST Rules, it is informed by the learned Government Advocate for the respondent that Final Assessment Order has been passed on 18.02.2023 and therefore nothing further survives for adjudication in this writ petition.

3. Recording the same, this Writ Petition is Dismissed as Infructuous. However, liberty is given to the petitioner to challenge the order passed on 18.02.2023, in accordance with law. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

17.07.2023

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No



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To

The Deputy State Tax Officer,
Perur Assessment Circle,
Coimbatore.



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C.SARAVANAN, J.

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