



W.P.No.23740 of 2023

WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.08.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.23740 of 2023

M/s. Ibus Network and Infrastructure Pvt Ltd.,
Represented by its Director Ramarathinam Sellaratnam
Basement, SF No.199/1A, 200, 201, 205, 206
Ibus Control Room, Sathy Road, Sivanandhapuram,
Coimbatore, Tamil Nadu – 641 035.

... Petitioner

Vs.

- 1.Assistant Commissioner (ST)
Adjudication, Intelligence -I
Commercial Taxes Department,
Greams Road, Thousand Lights,
Chennai – 600 006.
- 2.Deputy State Tax Officer,
Roving Squad – II, Intelligence – I
Office of the Joint Commissioner (ST)
Commercial Taxes Department,
Greams Road, Thousand Lights,
Chennai – 600 006.

... Respondents



W.P.No.23740 of 2023

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Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of first respondent in Order No.56/2023-24 dated 09.05.2023 passed by the first respondent imposing penalty @ 200% u/s 129 of the Tamil Nadu Goods and Service Tax (TNGST) Act, 2017 and quash the same and consequently direct the first respondent to refund the amount of Rs.30,95,490/- paid under protest vide challan dated 17.05.2023.

For Petitioner : Mr.P.Jitendra Kumar

For Respondents : Mrs.E.Ranganayaki
Special Government Pleader

ORDER

Mrs.E.Ranganayaki, learned Special Government Pleader takes notice on behalf of the respondents.

2. The petitioner is aggrieved by the impugned Order No.56/2023-2024 dated 09.05.2023 passed by the first respondent under Section 129(3) of the SGST Act, 2017 read with corresponding provisions of the CGST/IGST Act, 2017.



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W.P.No.23740 of 2023

3. The impugned order is an appealable order under Section 107 of the CGST/SGST Act, 2017. Therefore, this Writ Petition is dismissed without expressing any opinion on merits of the case, giving liberty to the petitioner to file a statutory appeal before the Appellate Authority within a period of thirty days from the date of receipt of a copy of this order.

4. Subject to the petitioner filing such appeal within such time, the Appellate Authority shall consider and dispose the same on merits and in accordance with law on its turn as expeditiously as possible, preferably, within a period of three months from the date of receipt of a copy of this order. No costs.

14.08.2023

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

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W.P.No.23740 of 2023

C.SARAVANAN, J.

arb

To

1. Assistant Commissioner (ST)
Adjudication, Intelligence -I
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Office of the Joint Commissioner (ST)
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