



WEB COPY



W.P.Nos.23833, 23836, 23840, 23842 and 23846 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.08.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.23833, 23836, 23840, 23842 and 23846 of 2023
and
W.M.P.Nos.23351, 23353, 23355, 23356 and 23362 of 2023

M/s.MRS Industries,
Represented by its Proprietor Revathi,
26/12A, 12th Cross Street, Lakshmipuram,
Thiruninravur, Thiruvallur,
Tamil Nadu – 602 024.

... Petitioner
in all W.Ps

Vs.

1.The Deputy Commercial Tax Officer,
Thirumullaivoyal Zone III Chennai North,
Tamil Nadu.

2.The Assistant Commissioner (ST)
Thirumullaivoyal Assessment Circle,
Room No.115, No.32, Elephant Gate Road,
Integrated CT Building, Parktown, Chennai – 3.

... Respondents
in all W.Ps

Prayer in W.P.No.23833 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the second respondent to dispose of the Petitioner's Appeal No.AD330423046431K, dated 27.04.2023 early and within stipulated time.



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Prayer in W.P.No.23836 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the second respondent to dispose of the Petitioner's Appeal No.AD330423046290K, dated 27.04.2023 early and within stipulated time.

Prayer in W.P.No.23840 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to directing the second respondent to dispose of the Petitioner's Appeal No.AD3304230463891, dated 27.04.2023 early and within stipulated time.

Prayer in W.P.No.23842 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the second respondent to dispose of the Petitioner's Appeal No.AD330423046051Q, dated 27.04.2023 early and within stipulated time.

Prayer in W.P.No.23846 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the second respondent to dispose of the Petitioner's Appeal No.AD3304230464766, dated 27.04.2023 early and within stipulated time.

For Petitioner : Mr.C.M.Mohanasundaram
(In all W.Ps)

For Respondents : Mr.V.Prashanth Kiran
(In all W.Ps) Government Advocate



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COMMON ORDER

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Mr.V.Prashanth Kiran, learned Government Advocate takes notice on behalf of the respondents.

2. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents.

3. These Writ Petitions are disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Government Advocate for the respondents without expressing any opinion on merits of the respective cases by directing the second respondent to dispose the petitioner's appeal for various assessment years against the order dated 20.04.2023. The petitioner appears to have filed an appeal before the second respondent on 27.04.2023.

4. The second respondent as an appellate authority has twelve months period to dispose of the appeal in terms of Section 107(13) of the GST Act, 2017.



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5. Although there is no merits in the present writ petitions, Court is inclined to dispose of these writ petitions by directing the second respondent to dispose of the appeal as expeditiously as possible, preferably, within a period of six months from the date of receipt of a copy of this order.

6. These Writ Petitions are disposed of with the above observations.
No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

14.08.2023

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

arb

To

- 1.The Deputy Commercial Tax Officer,
Thirumullaivoyal Zone III Chennai North,
Tamil Nadu.
- 2.The Assistant Commissioner (ST)
Thirumullaivoyal Assessment Circle,
Room No.115, No.32, Elephant Gate Road,
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C.SARAVANAN, J.

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