



WEB COPY



W.P.Nos.24577 and 24579 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.08.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.24577 and 24579 of 2023

and

W.M.P.Nos.23999 and 24002 of 2023

M/s.Larsen & Toubro Limited,
Chennai Regional Office,
Represented by its Manager (Indirect Taxes)
K.Pattabiraman,
L&T Construction Campus,
TC1 Building, 2nd Floor,
979, Mount Poonamallee Road,
Manapakkam, Chennai - 600 089.

... Petitioner in both W.Ps

Vs.

1.The Joint Commissioner (ST),
GST Appeals, Chennai - 600 035.

2.The Deputy Commissioner (ST),
LTU-DC4,
Office of the Joint Commissioner (ST),
Large Tax Payers Unit,
Nandanam, Chennai - 600 035.

... Respondents in both W.Ps



W.P.Nos.24577 and 24579 of 2023

Prayer in W.P.No.24577 of 2023: 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 impugned order in RC No.246/2023/A2 dated 17.07.2023 from the files of the respondents herein, quash the same.

Prayer in W.P.No.24579 of 2023: 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 impugned order in RC No.247/2023/A2 dated 17.07.2023 from the files of the respondents herein, quash the same.

For Petitioner : Mrs.Aparna Nandakumar
(In both W.Ps)

For Respondents : Mr.C.Harsharaj
(In both W.Ps) Additional Government Pleader

COMMON ORDER

Mr.C.Harsharaj, learned Additional Government Pleader takes notice on behalf of the respondents.

2. By this common order, both the writ petitions are disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents by directing the first respondent to number the appeal filed by the petitioner against the order passed by the second respondent, which have been impugned before the first respondent.



W.P.Nos.24577 and 24579 of 2023

WEB COPY 3. The first respondent shall number the appeal by permitting the petitioner to debit the amounts that are lying unutilized in the petitioner's Electronic Credit Ledger towards pre-deposit under Section 107(6) of the Tamil Nadu Goods and Services Tax Act, 2017 and dispose the same on merits and in accordance with law in its turn. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

21.08.2023

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

arb/dpa

To

- 1.The Joint Commissioner (ST),
GST Appeals, Chennai - 600 035.
- 2.The Deputy Commissioner (ST),
LTU-DC4,
Office of the Joint Commissioner (ST),
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C.SARAVANAN, J.

arb/dpa

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