



WEB COPY



W.P.No.25373 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.08.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.25373 of 2023

and

W.M.P.Nos.24778 and 24779 of 2023

Tvl.Jaya Ganapathy Dyeing,
Represented by its proprietrix N.Durgarani,
No.5/1785, NA, Selva Ganapathi Nagar,
Sulthanpetmangalam,
Tiruppur – 641 663.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Office of Assistant Commissioner,
Tiruppur Central – II Circle,
Tiruppur.

... Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, calling for the records in GSTIN No.33AWPPD5296C1ZJ/2018-2019 dated 30.12.2022 on the file of the respondent and quash the same as illegal, arbitrary, against the principles of natural justice and direct the respondent to give an opportunity of personal hearing.



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For Petitioner : Mr.A.Thiyagarajan
Senior Counsel
for Mr.S.Karunakar

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice on behalf of the respondent.

2. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

3. The petitioner has challenged the impugned order in GSTIN No.33AWPPD5296C1ZJ/2018-2019 dated 30.12.2022 passed by the respondent.

4. The impugned order is an appealable order before the Appellate Commissioner/Appellate Authority under Section 107 of the Tamil Nadu Goods and Services Tax (TNGST) Act, 2017.



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5. Considering the fact that there are several disputed questions of fact involved in the present case, this Court is inclined to dismiss this writ petition with liberty to the petitioner to file a statutory appeal within a period of thirty days from the date of receipt of a copy of this order, subject to other compliances regarding pre-deposit.

6. If the petitioner files such appeal within such time as specified above, the Appellate Authority shall dispose the appeal on merits and in accordance with law in its turn.

7. This Writ Petition is dismissed with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

29.08.2023

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

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To

The Assistant Commissioner (ST),
Office of Assistant Commissioner,
Tiruppur Central – II Circle,
Tiruppur.



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C.SARAVANAN, J.

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