



W.P.No.26280 of 2023

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.09.2023

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26280 of 2023

Tvl. Shri Balaji Iron Traders
Represented by Proprietor
1-7a, Annaiappan Street,
Nallampalayam Road, Ganapathy,
Coimbatore - 641 006.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Thudiyalur Circle,
Coimbatore-18.

... 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's order in GSTIN 33AGUPP3328C1ZE/2019-20 dated 25.11.2022, and quash the same.

For Petitioner : Mr.Vignesh Kannan

For Respondent : Mrs.E.Ranganayaki
Special Government Pleader



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ORDER

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

2. This writ petition is being disposed at the time of admission, after hearing the learned counsel for the petitioner and the learned Special Government Pleader for the respondent. Liberty is granted to the petitioner to file a Statutory Appeal within a period of 30 days from the date of receipt of a copy of this order. The petitioner shall deposit 25% of the disputed tax before the respondent instead of 10% of the disputed tax as is contemplated in Section 107 of the GST Act, 2017.

3. Subject to such compliance, the Appeal of the petitioner shall be taken up and disposed on merits and in accordance with law by the Appellate Authority without reference to limitation. The petitioner should file all documents before the Appellate Authority to substantiate his case that no case was made out in the impugned order and in the notices that preceded the impugned order.



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4.This writ petition stands disposed of. No costs. Consequently, connected writ miscellaneous petitions are closed.

08.09.2023

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

The Assistant Commissioner (ST),
Thudiyalur Circle,
Coimbatore-18.



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C.SARAVANAN, J.

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