



W.P.No.27246 of 2023

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.09.2023

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.27246, 27254, 27256, 27258 & 27263 of 2023

and

W.M.P.Nos.26672, 26674, 26682, 26683, 26685, 26686, 26688, 26690,
26691 & 26692 of 2023

Tvl.Shri Lakshmi Metal
Represented by Proprietor,
73/3, Kuninaicker Thottam,
Ganapathy,
Coimbatore – 641 006.

... Petitioner in all W.Ps

Vs

The Assistant Commissioner (ST)
Saravanampatti West Circle,
Coimbatore – 18.

.. Respondent in all W.Ps

Prayer in W.P.No. 27246 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Respondent's order dated 29.03.2023 in GSTIN 33BGOPK024H1ZP/2017-18, and quash the same.

Prayer in W.P.No. 27254 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling



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for the records of the Respondent's order dated 29.03.2023 in GSTIN 33BGOPK0240H1ZP/2018-19, and quash the same.

Prayer in W.P.No. 27256 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Respondent's order dated 29.03.2023 in GSTIN 33BGOPK0240H1ZP/2019-20, and quash the same.

Prayer in W.P.No. 27258 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Respondent's order dated 29.03.2023 in GSTIN 33BGOPK0240H1ZP/2020-21, and quash the same.

Prayer in W.P.No. 27263 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Respondent's order dated 29.03.2023 in GSTIN 33BGOPK0240H1ZP/2021-22, and quash the same.

For Petitioner : Mr.J.Adithya Reddy
(in all W.Ps.)

For Respondent : Mr.C.Harsharaj
(in all W.Ps.) Additional Government Pleader



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COMMON ORDER

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

2.These 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 respondent.

3.This petitioner has challenged the impugned Assessment order dated 29.03.2023. The petitioner has not filed a statutory appeal as prescribed under Section 107 of the TNSGST Act, 2017. However, the petitioner has filed an application for rectification under Section 161 of the TNGST Act, on 23.06.2023. A reading of the impugned order indicates that the petitioner has not been heard before the impugned orders were passed. The petitioner has not participated in any of the notices that preceded the impugned order.



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4.Considering the fact that there is a marginal delay, Court is inclined to condone the delay in filing the appeal, provided the petitioner files such an appeal within a period of 30 days subject to usual compliance under Section 107 of the Act. If such appeal is filed within the stipulated time, the Appellate Deputy Commissioner shall consider and dispose the same on merits and in accordance with law, without reference to the question of limitation. In case, the petitioner fails to file such an appeal in time, the respondents are at liberty to proceed against the petitioner in terms of the order passed, as if, this order has not been passed by this Court.

5.These writ petitions are disposed of with the above observations.
No costs. Consequently, connected writ miscellaneous petitions are closed.

19.09.2023

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

The Assistant Commissioner (ST)
Saravanampatti West Circle,
Coimbatore – 18.



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C.SARAVANAN, J.

jas/nsi

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