



W.P.No.30450 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.10.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30450 of 2023
and
W.M.P.Nos.30060 & 30061 of 2023

Tvl.Rahman Steel Traders,
Rep by its Partner: Mr.Nazeer Ahmed,
No.1, Jones Street,
Chennai 600 001.

... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Broadway Assessment Circle,
Integrated Commercial Taxes Office,
Building Complex,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai 600 003.

2.The Branch Manager,
HDFC Bank,
No.3, MCDOWELL House,
2nd Line Beach, Parrys Corner,
Chennai 600 001.

... Respondents



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Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records on the file of the 1st respondent passed in GSTIN 33AAAFR5137PIZZ, 2021-22 and Form GST DRC-07 in Ref.No.ZD330423132272Y both dated 27.04.2023 for the tax period April 2021 to March 2022 relating to FY 2021-22 and quash the same as illegal contrary to the provisions of the TNGST/CGST Acts, and in violation of principles of natural justice.

For Petitioner : Mr.R.Pramod Kumar Chopda,
Senior counsel,
for Ms.P.Aruna Chopda

For Respondent : Ms.E.Ranganayaki,
Additional Government Pleader, for R1

ORDER

This writ petition has been filed challenging the impugned order dated 27.04.2023 passed by the respondent.

2. Ms.E.Ranganayaki, learned Additional Government Pleader, takes notice on behalf of the first respondent.



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3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. In the present case, the assessee had failed to file the reply and appear in-person before the first respondent though he was well aware of the fact that the impugned order is going to be passed and hence, it is not the case of the petitioner that no opportunity was provided by the first respondent. It was also submitted by the learned counsel for the petitioner that the time limit to file the appeal was also expired.

5. At this juncture, an attachment order was issued by the first respondent on 06.10.2023 and aggrieved over the same, the petitioner had filed this writ petition and approached this Court for appropriate orders.

6. Heard the learned counsel for the petitioner and the respondent and also perused the materials available on record.



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7. In the present case, the petitioner is well aware of the fact that the impugned order is going to be passed. However, instead of filing the appeal, he had not taken any steps to challenge the said impugned order till date. Now, he had filed this writ petition only because of the attachment order dated 06.10.2023 passed by the first respondent.

8. In view of the above, this Court is not inclined to entertain this writ petition. However, liberty is granted to the petitioner to file a Statutory appeal before the Appellate Authority within a period of 30 days from today (20.10.2023).

9. Upon filing of appeal, the Appellate Authority is directed to entertain the same, upon the pre-deposit made by the petitioner, in accordance with law, without pressing for any limitation. Further, the first respondent shall maintain the *status quo* with regard to the attachment until the expiry of 30 days period from today i.e., 20.10.2023.



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10. With the above direction, this writ petition is disposed of.

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Consequently, the connected miscellaneous petition is also closed.

20.10.2023

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

Note: Issue order copy on 20.10.2023



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KRISHNAN RAMASAMY.J.,
nsa

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20.10.2023
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