



W.P.No.31109 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.10.2023

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

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W.M.P.Nos.30732 & 30733 of 2023

Inderdeep Construction Co.
Rep. by its Authorised Signatory,
Mr.Navin Malani,
D-120, Ravathanallur Village,
Maduranthankam Taluk,
Chengalpattu District.

...Petitioner

-Vs-

- 1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai – 600 005.
- 2.The Deputy Commissioner,
GST Appeal, Chennai -1,
C.T.Annexe Building,
3rd Floor, Greams Road,
Chennai – 600 006.
- 3.The Assistant Commissioner (ST) (FAC),
Cholavaram Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Room No.109, 1st Floor,
Chennai – 600 003.



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4.The Branch Manager,
Dena Bank,
Ulhasnagar Branch,
Block A 55, Nehru Chowk,
Ulhasnagar, Maharashtra,
Mumbai – 421 002.

...Respondents

Prayer:- Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to quash the impugned orders dated 06.04.2023 bearing GSTIN:33AAAF17061F2ZP & For DRC – 07 dated 07.04.2023 bearing reference No.ZD330423025617M and impugned order dated 26.04.2023 bearing GSTIN:33AAAF17061F2ZP / 2017- 18 & Form DRC-07 dated 26.04.2023 passed by the 3rd respondent and consequential impugned letters dated 21.06.2023 & 09.09.2023 bearing RC:No.197/A3/2022 and GSTIN:33AAAF170601F2ZP/A2/2023 issued by the 3rd respondent.

For Petitioner : Mr.R.Ragavendran
For R1 to R3 : Mr.T.N.C.Kavshik
Additional Government Pleader

ORDER

The writ petition is filed challenging the impugned order dated 06.04.2023 bearing GSTIN:33AAAF17061F2ZP.

2. When the matter came up for admission today, the learned Additional Government Pleader submits that the petitioner has an effective



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alternative remedy by way of filing an appeal under Section 107 of the GST Act. In view thereof, since the petitioner has got an effective alternative remedy, preserving such liberty to the petitioner to file an appeal and raise all the grounds, **the writ petition is disposed of.**

3. The learned counsel for the petitioner seeks two weeks time to prefer an appeal.

4. In view of the prayer, the petitioner shall prefer an appeal within a period of two weeks from the date of receipt of a copy of the order.

5. The petitioner is entitled to seek such interim reliefs before the Appellate Authority, but however till such time, no coercive steps be taken against the petitioner. No Costs. Consequently, the connected Writ Miscellaneous Petitions are closed.

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cda/ars

Index:Yes/No

Speaking/Non-speaking order

Neutral Citation:Yes/No



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D.BHARATHA CHAKRAVARTHY, J.,

WEB COPY

cda

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