



WEB COPY

W.P.No.34102 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.01.2023

CORAM:

THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

**W.P.No.34102 of 2022 &
W.M.P.No.33579 of 2022**

NR Blue Metals,
Rep. by its Partner Natarajan,
0, Karadigudi, D.C.Kuppam,
Guruvarajapalayam,
Vellore - 632 103.

... Petitioner

VS.

The Assistant Commissioner (ST),
Rural Assessment Circle,
Government C.T.Building,
Fort round, Bharatiyar Salai,
Vellore - 632 001.

...Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India for writ of Certiorari calling for the records of the respondent in Reference Number: ZA330122002313L (GSTIN:33AAHFN1325N1ZA) dated 03.01.2021 and quash the same as illegal, invalid and violated the principles of natural justice and also violated the constitutional rights of the petitioner.

For Petitioner

: Mr.D.Vijayakumar

For Respondent

: Mr.T.N.C.Kaushik,
Additional Government Pleader



ORDER

Learned counsel for the petitioner seeks permission of this court to withdraw this petition. However, he seeks liberty for the petitioner to challenge the impugned order before the appropriate forum as per the provisions of the Goods and Services Tax Act, 2017 and its Rules. He has also made an endorsement in the court bundle.

2. After recording the endorsement made by the learned counsel for the petitioner, this writ petition is **dismissed as withdrawn** and liberty is granted to the petitioner as prayed for. However it is made clear that insofar as the limitation issue is concerned, it is for the appropriate forum to consider and decide as to whether the representation of the petitioner is within the limitation period or not. No costs. Consequently, connected miscellaneous petition is closed.

19.01.2023

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Index:Yes/No

Speaking/Non-speaking orders

Neutral Citations: Yes / No



To

The Assistant Commissioner (ST),
Rural Assessment Circle,
Government C.T.Building,
Fort round, Bharatiyar Salai,
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ABDUL QUDDHOSE, J.
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