



W.P.(MD) No.15377 of 2023

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.06.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) No.15377 of 2023

and

W.M.P(MD) No.12970 of 2020

Yogitha Constructions,
Represented by its Partner Shri P.Murugan
No.1115, Jeeva Road, Kattabomman Nagar,
Sellur, Madurai-625002.

... Petitioner

Vs.

The Assistant Commissioner of GST and Central Excise,
Madurai II Division,
Central Revenue Buildings,
No.5, V.P.Rathinasamy Nadar Road,
Bibikulam, Madurai-625002.

... Respondent

Prayer :- Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the records passed by the respondent in Order in Original No.MAD-ST-ASC-030-2023, dated 14.06.2023 and to quash the same as illegal, arbitrary, without jurisdiction and against the principles of natural justice and further direct the respondent to pass an order afresh after considering



W.P.(MD) No.15377 of 2023

the representation dated 05.03.2023 and 02.05.2023 along with the documents filed.

For Petitioner : Mr.S.Karunakar
For Respondent : Mr.N.Dilipkumar
Standing Counsel

ORDER

This writ petition has been filed for issuance of writ of certiorarified mandamus to call for the order passed by the respondent dated 14.06.2023 and to quash the same and further direct the respondent to pass an order afresh, after considering the representation dated 05.03.2023 and 02.05.2023.

2. The main ground of challenge is that the order in question has not considered the defences raised by the petitioner herein. The learned counsel for the petitioner would also reiterate the same and try to engage the attention of the Court to those portion of their defence, which has not been taken note of.



W.P.(MD) No.15377 of 2023

WEB COPY

3. However, a perusal of the order would show that the respondent has considered the defence and passed order. The correctness or otherwise of the finding is to be tested in appeal and not directly by way of a writ petition, more particularly, when there is an alternative remedy. Therefore, this writ petition is dismissed. No costs. consequently, connected miscellaneous petition is closed.

28.06.2023

NCC : Yes/No
Index : Yes/No
Internet : Yes
cp



WEB COPY



W.P.(MD) No.15377 of 2023

P.T.ASHA, J.

cp

W.P.(MD) No.15377 of 2023

Dated: 28.06.2023