IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.03.2024

CORAM :

THE HONOURABLE MR. JUSTICE S.S. SUNDAR

AND

THE HONOURABLE MR. JUSTICE N. SENTHILKUMAR

W.A.No.743 of 2024
and
C.M.P.No.4986 of 2024

K.T.R.C.Ramalingam
Trading as K.T.R. Modern Rice Mill
No.81/D, Enthuvambadi Road,
Kalambur, Polur Taluk – 606 903,
Tiruvannamalai District. ... Appellant

Vs.

1.The Jurisdictional Commissioner,
Central GST, Chennai.

2.The State Tax Officer,
Polur, Tiruvannamalai District. ... Respondents

Prayer : Writ Appeal under Clause 15 of the Letters Patent, against the order of this Court dated 24.07.2023 in W.P.No.9376 of 2021.

For Appellant	:	Mr.Adithya Reddy
For R1	:	Mr.Rajendran Raghavan Senior Panel Counsel
For R2	:	Mr.C.Harsha Raj Additional Government Pleader

J U D G M E N T

(Judgment was delivered by **S.S. SUNDAR, J.**)

This writ appeal is directed against the order of the learned Single Judge, dated 24.07.2023, dismissing the writ petition in W.P.No.9376 of 2021, challenging the impugned Assessment Order dated 05.03.2021, only on the ground that the petitioner should avail the alternative remedy of appeal within a period of four weeks from the date of receipt of a copy of the order.

2.Learned counsel appearing for the appellant states that the appellant is aggrieved by the order of the learned Single Judge, as the learned Single Judge has also considered the merits of the claim of the appellant, while dismissing the writ petition.

3.Having regard to the factual observations of the learned Single Judge that ultimately the issues involve disputed questions of fact, it will be appropriate for the Appellate Authority to decide the issues on merits. In view of the apprehension of the learned counsel for the appellant, this Court is inclined to direct that the Appellate Authority shall consider the appeal to be filed by the writ petitioner, purely on merits, uninfluenced by any of the observations or findings of the learned Single Judge on the merits of the appellant's claim.

4.While disposing of the writ petition, the learned Single Judge also gave four weeks' time from the date of receipt of the order to file an appeal so that the appeal will be entertained without reference to limitation. This Court now expects the appellant to file an appeal within four weeks from this date. In case an appeal is filed within four weeks from today, the appeal shall be entertained without reference to limitation and the Appellate Authority shall pass orders on the appeal on its own merits and in accordance with law.

5.With the above observations, this writ appeal is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

(S.S.S.R., J.) **(N.S., J.)**
12.03.2024

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Internet : Yes
Index : Yes / No
Neutral Citation : Yes / No

To

1.The Jurisdictional Commissioner,
Central GST, Chennai.

2.The State Tax Officer,
Polur, Tiruvannamalai District.

S.S. SUNDAR, J.
and
N. SENTHILKUMAR, J.

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