IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.03.2024

CORAM:

THE HON'BLE MR. JUSTICE R. MAHADEVAN
AND
THE HON'BLE MR. JUSTICE MOHAMMED SHAFFIQ

W.P. No.6659 of 2024 and W.M.P. No.7400 of 2024

Sreenivasan Nagamurugan
Proprietor of Madhu Engineering
3/503-9, Alasanatham
Hosur
Krishnagiri 635 109 Petitioner

v

1 Union of India
represented by its Secretary
Ministry of Finance
Department of Revenue
North Block
New Delhi 110 001

2 Central Board of Indirect Taxes and Customs
Ministry of Finance
Department of Revenue
North Block
New Delhi 110 001

3 State of Tamil Nadu
represented by Secretary to Government
Commercial Taxes & Registration Department
Fort St. George
Chennai 600 009

4 The Commissioner of Commercial Taxes
Ezhilagam
Chepauk
Chennai 600 005

5 The Commissioner
Under Secretary to the Government of India
Central Board of Indirect Taxes & Customs
Ministry of Finance

6 The Assistant Commissioner (ST)
Hosur North – II Circle
Hosur 635 126 Respondents

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of certiorari calling for the records of the sixth respondent in GSTIN:33AIBPN7703JIZC (2018-2019) dated 11.07.2023 and quash the same.

For petitioner	Mr. Manoharan Sundaram
For RR 1, 2 & 5	Mr. Rajnish Pathiyil Senior Standing Counsel
For RR 3,4 & 6	Mr. M. Venkateswaran Spl. Govt. Pleader

ORDER

(made by R. MAHADEVAN, J.)

Heard all the parties and perused the documents enclosed in the typed set of papers.

2. This writ petition impugns the assessment order dated 11.07.2023 passed by the sixth respondent under Section 74 of the TNGST Act, 2017.

3. Concededly, as against the order impugned, an appeal remedy is available to the petitioner before the Deputy Commissioner (Appeals).

4. In such perspective of the matter, the petitioner is at liberty to prefer an appeal challenging the order impugned herein, before the Deputy Commissioner (Appeals), within a period of two weeks from the date of receipt of a copy of this order. On the petitioner filing an appeal within the stipulated time, it is directed that the same shall be entertained without any issue regarding limitation being raised, and decided purely on merits, of course, after affording an opportunity of hearing to the petitioner and the other representatives of the Department.

5. This writ petition stands disposed of with the aforesaid directions. Costs made easy. Connected W.M.P. stands closed.

[R.M.D, J.] **[M.S.Q, J.]**
15.03.2024

Neutral Citation : Yes/No
cad

To

1 The Secretary
Government of India
Ministry of Finance
Department of Revenue
North Block
New Delhi 110 001

2 The Central Board of Indirect Taxes and Customs
Ministry of Finance
Department of Revenue
North Block
New Delhi 110 001

3 The Secretary
Government of Tamil Nadu
Commercial Taxes & Registration Department
Fort St. George
Chennai 600 009

4 The Commissioner of Commercial Taxes
Ezhilagam
Chepauk
Chennai 600 005

5 The Commissioner
Under Secretary to the Government of India
Central Board of Indirect Taxes & Customs
Ministry of Finance

6 The Assistant Commissioner (ST)
Hosur North – II Circle
Hosur 635 126

R. MAHADEVAN, J.

and

MOHAMMED SHAFFIQ, J.

cad

W.P. No.6659 of 2024

15.03.2024