



WEB COPY



W.P.No.7296 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.03.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.7296 of 2024

PCV Enterprises,
Represented by its Proprietor C.Velu,
No.105, Perumal Koil Street,
Peruvoyul, Kavarapettai,
Thiruvallur, Tamil Nadu-601 206.

...Petitioner

Vs.

The Deputy Commissioner (ST), (GST),
Chennai-I, Greams Road,
Chennai-600 006.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondent to number the appeal which was filed by the petitioner and sent through Registered Post on 11.09.2023 in Appeal SR.No.Dis.955 of 2023/A1, without insisting upon the petitioner to present the appeal online and to make pre-deposit 10% of the amount disputed.

For Petitioner : Mr.B.Harikrishnan

For Respondent : Mr.V.Prashanth Kiran, Govt. Adv.(T)

ORDER



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An order rejecting an appeal both on the ground of not filing such appeal online and for not making the pre-deposit is challenged. The order in original is dated 09.03.2023. Therefore, no useful purpose would be served by entertaining the present writ petition because the appellate authority would not be in a position to entertain an appeal under Section 107 of applicable GST statutes.

2. Therefore, W.P.No.7296 of 2024 is disposed of by leaving it open to the petitioner to challenge the order in original by way of writ petition before this Court. There will be no order as to costs.

20.03.2024

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

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To

The Deputy Commissioner (ST), (GST),
Chennai-I, Greams Road,
Chennai-600 006.

SENTHILKUMAR RAMAMOORTHY,J.



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