



W.P.No.11040 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.11040 of 2021

and

W.M.P.No.11686 of 2021

Tvl.Vinayaga Button Stores,
Represented by its Partner R.Raveender,
No.125, Deepa Complex, Mangalam Road,
Tirupur.

..Petitioner

Vs.

The State Tax Officer,
Central -I Assessment Circle,
Tirupur.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorari calling for the records on the files of the respondent in TNGST:2401893/2003-04 dated 17.03.2021 and quash the same as being without jurisdiction, authority of law, beyond the prescribed period of limitation of five years and contrary to the principles of natural justice.



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For Petitioner : Mr. P.Rajavelu
For Respondent : Mr.T.N.C.Kaushik,
Government Advocate

ORDER

Today, when the matter was taken up for hearing, it was submitted by the learned counsel for the petitioner that they may be granted liberty to file an appeal challenging the impugned order.

2. It was not seriously objected to by the learned counsel for the respondent.

3. In view thereof, the writ petition stands dismissed. However, the petitioner is at liberty to challenge the impugned order by way of an appeal(s) if they are so advised within a period of 4 weeks from the date of receipt of a copy of this order. If such appeal(s) is filed, the Appellate Authority shall, subject to the petitioner complying with the statutory conditions relating to the appeal including pre-deposit, entertain the same



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without reference to limitation. No costs. Consequently, connected miscellaneous petition is closed.

18.03.2024

Speaking (or) Non Speaking Order
Index: Yes/No
Neutral Citation: Yes/No
shk

To

The State Tax Officer,
Central -I Assessment Circle,
Tirupur.

MOHAMMED SHAFFIQ, J.



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