



WEB COPY



W.P.No.9410 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.9410 of 2024 &
W.M.P.Nos.10419 & 10420 of 2024

TV Corp Solutions Pvt. Ltd.,
Rep. by its Director,
M.Ramanathan,
No.17-B, SIDCO INDUSTRIAL Estate,
Ambattur, Chennai - 600 098.

... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Amindakarai Assessment Circle,
F-50, First Avenue, Anna Nagar (EAST),
Chennai - 600 102.

2.The Deputy Commissioner (ST),
GST Appeal Chennai - I,
No.1, Greams Road,
Chennai - 600 006.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the impugned order of the first respondent passed in GSTIN/33AAGCT0721L1ZH/2020-21, dated 12.08.2023 and quash the same.



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For Petitioner : Mr.N.Murali

For Respondent : Mr.V.Prasanth Kiran
Government Advocate (Taxes)

ORDER

The prayer in the writ petition is to quash the order passed by the first respondent dated 12.08.2023.

2. When the matter was taken up for consideration, the learned counsel for the petitioner fairly submitted that, although the writ petition initially sought larger relief, the petitioner has now restricted the prayer to sought liberty to file an appeal before the Appellate Authority.

3. The learned Government Advocate (Taxes) appearing for the respondents has no serious objection to the petitioner's request to mould the relief, considering that the petitioner has an alternative remedy available in the form of an appeal against the impugned order.

4. Considering the submissions made by both parties, this Court grants liberty to the petitioner to avail the alternative remedy and file an appeal before the Appellate Authority within a period of four weeks from the date of



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receipt of a copy of this order. Upon filing such an appeal, the Appellate Authority is directed to entertain the appeal without insisting on any limitation period, provided the appeal is otherwise in order.

5. With the above observations, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

28.08.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No

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To

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KRISHNAN RAMASAMY.J.,
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