



W.P.No.14258 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.10.2024

CORAM

THE HON'BLE MR JUSTICE C. SARAIVANAN

W.P.No.14258 of 2022

and

WMP.Nos.13504 and 13505 of 2022

M.Gunasingh Nadar Maligai
Represented by its Partner,
Mr.Varathan,
50/17, Ulundurpet Main Road,
Thiruvennainallur
Villupuram – 607 204

...Petitioner

Vs.

The Deputy State Tax Officer (Circle)
Villupuram – II
Villupuram – 605 602.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a writ of certiorari to call for the records leading to the issuance of summary order bearing reference No.ZD330422011554Y dated 25.04.2022 by the respondent.



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For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.C.Harsha Raj
Additional Government Pleader

ORDER

Heard Mr.Adithya Reddy, learned counsel for the petitioner and Mr.C.Harsha Raj, learned Additional Government Pleader for the respondent.

2. The challenge to this impugned order in this writ petition is primarily on the ground that only the summary of the order dated **25.04.2022** has been uploaded in the web portal and therefore, in absence of the same, the petitioner was unable to challenge the same before the Appellate Commissioner since the demand has been culminated in the summary order.

3. Learned counsel for the respondent submits that the detailed order has been passed on **25.04.2022** will be furnished to the petitioner within a period of 30 days from the date of the receipt of copy of this order. The petitioner is at liberty to file an appeal within 30 days thereafter. After such service, the petitioner is at liberty to file statutory appeal under **Section 107** of the **Tamil Nadu Goods and Services Tax Act, 2017** with the Appellate Authority .

4. With the above observations and direction, this writ petition stands



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disposed of. No costs. Connected Miscellaneous Petitions are closed.

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25.10.2024

Index: Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation Case: Yes/No
nst

To:

The Deputy State Tax Officer (Circle)
Villupuram – II
Villupuram – 605 602.

C.SARAVANAN, J.



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