



WEB COPY



W.P.No.14247 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.05.2024

CORAM

THE HONOURABLE MR. JUSTICE P.B.BALAJI

W.P.Nos.14247 & 14288 of 2024

and

W.M.P.Nos.15440, 15441, 15510 & 15511 of 2024

W.P.No.14247 of 2024

Ayishanasrin Metal Alloys Pvt. Ltd.,
Rep. by its Director Y.Mohamed Fazil
SF.No.54, Chinna Koladi Near Elumalai Chamber
Thiruverkadu, Chennai 77

... Petitioner

Vs.

1.The Deputy Commissioner (ST)
Poonamallee Zone
Varadharapuram
Chennai 600 123

2.The State Tax Officer
Tiruverkadu Assessment Circle
Room No.426, 4th Floor
I.C.T. & R.D. Buildings
571, Anna Salai, Nandanam
Chennai 600 035

... Respondents

Prayer: Petition filed under Article 226 of Constitution of India seeking Writ of
Certiorari calling for the records on the file of the Respondent proceedings in
GSTIN: 33AAWCA2245A1Z0/2022-23 dated 07.03.2024 and quash the same.



W.P.No.14247 of 2024

WEB OPEN W.P.No.14288 of 2024

Ayishanasrin Metal Alloys Pvt. Ltd.,
Rep. by its Director Y.Mohamed Fazil
SF.No.54, Chinna Koladi Near Elumalai Chamber
Thiruverkadu, Chennai 77

... Petitioner

Vs.

1.The Deputy Commissioner (ST)
Poonamallee Zone
Varadharapuram
Chennai 600 123

2.The State Tax Officer
Tiruverkadu Assessment Circle
Room No.426, 4th Floor
I.C.T. & R.D. Buildings
571, Anna Salai, Nandanam
Chennai 600 035

... Respondents

Prayer: Petition filed under Article 226 of Constitution of India seeking Writ of
Certiorari calling for the records on the file of the Respondent proceedings in
GSTIN: 33AAWCA2245A1Z0/2023-24 dated 08.03.2024 and quash the same.

For Petitioner

: Mr.D.Vijayakumar
(in both Petitions)

For Respondents

: Mrs.K.Vasanthamala
Government Advocate
(in both Petitions)



W.P.No.14247 of 2024

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COMMON ORDER

W.P.No.14247 of 2024 has been filed to call for the records on the file of the second Respondent in proceedings in GSTIN: 33AAWCA2245A1Z0/2022-23 dated 07.03.2024 and quash the same.

2.W.P.No.14288 of 2024 has been filed to call for the records on the file of the second Respondent in proceedings in GSTIN: 33AAWCA2245A1Z0/2023-24 dated 08.03.2024 and quash the same.

3.The learned standing counsel submits that the impugned order is appealable under the statute. In view of alternative remedy available to the Petitioner, the Appeal shall be filed by the Writ Petitioner on or before 07.06.2024. On filing such Appeal, the same shall be disposed of by the Respondents within a period of three months, thereafter.

4.The Petitioner having not appeared before the original authority is permitted to produce all the documentary evidence available with him before the Appellate Authority and the same shall be considered objectively by the



W.P.No.14247 of 2024

Appellate Authority and the rights of the Petitioner shall not be foreclosed merely because the proceedings is in the form of an Appeal.

5. With the above direction, these Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

24.05.2024

Index : Yes/No
Neutral citation : Yes/No
Speaking Order/Non-Speaking Order

nv/sai



W.P.No.14247 of 2024

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Varadharapuram
Chennai 600 123

2.The State Tax Officer
Tiruverkadu Assessment Circle
Room No.426, 4th Floor
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P.B.BALAJI, J.

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